



**REPUBLIC OF
TRINIDAD AND TOBAGO**

DRAFT ESTIMATES

OF REVENUE FOR THE

FINANCIAL YEAR

2026

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DRAFT ESTIMATES OF REVENUE FOR THE FINANCIAL YEAR, 2026

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DRAFT ESTIMATES OF REVENUE 2026

TRINIDAD AND TOBAGO FINANCIAL STATEMENT 2026 AND COMPARATIVE STATEMENTS 2025 (ORIGINAL AND REVISED ESTIMATES) AND 2024 ACTUAL

CURRENT ACCOUNT									
<u>REVENUE</u>					<u>EXPENDITURE</u>				
	2024	2025	2025	2026		2024	2025	2025	2026
	Actual	Estimates	Revised	Estimates		Actual	Estimates	Revised	Estimates
	\$Mn	\$Mn	\$Mn	\$Mn		\$Mn	\$Mn	\$Mn	\$Mn
Tax Revenue	36,143.3	38,308.1	38,537.0	38,684.9	Personnel Expenditure	10,130.8	9,371.5	9,641.9	10,319.9
Income and Profits	21,854.1	25,459.9	25,483.2	23,786.6	Salaries	7,321.5	6,613.8	6,878.8	7,557.8
Goods and Services	11,060.1	9,667.0	9,861.0	11,378.8	Wages	415.1	431.6	416.2	423.0
International Trade	2,785.5	2,721.1	2,738.1	2,773.1	Other	2,394.2	2,326.1	2,346.9	2,339.1
Other	443.6	460.1	454.7	746.4	Goods and Services	5,885.9	6,032.6	6,742.4	7,067.1
Non-Tax Revenue	10,014.9	10,299.8	8,952.6	14,285.7	Minor Equipment	110.4	74.7	60.3	105.8
Property Income	7,011.9	8,859.4	7,052.0	12,896.1	Interest and Other Debt Charges	6,646.6	6,760.1	6,834.9	5,450.8
Other Non-Tax Revenue	1,981.2	931.6	1,216.2	1,381.3	Transfers and Subsidies	25,688.0	28,194.9	27,698.2	26,371.0
Repayment of Past Lending	1,021.8	508.8	684.4	8.3	Transfers to Statutory Bodies	6,531.7	6,237.5	6,773.7	6,810.6
					Acquisition of Physical Assets	0.0	0.0	0.0	0.0
					Sub-Total	54,993.4	56,671.3	57,751.4	56,125.2
					Current Surplus/(Deficit)	(8,835.2)	(8,063.4)	(10,261.8)	(3,154.6)
	46,158.2	48,607.9	47,489.6	52,970.6		46,158.2	48,607.9	47,489.6	52,970.6
CAPITAL ACCOUNT									
	2024	2025	2025	2026		2024	2025	2025	2026
	Actual	Estimates	Revised	Estimates		Actual	Estimates	Revised	Estimates
	\$Mn	\$Mn	\$Mn	\$Mn		\$Mn	\$Mn	\$Mn	\$Mn
Current Surplus/(Deficit)	(8,835.2)	(8,063.4)	(10,261.8)	(3,154.6)	Development Programme	1,719.1	2,610.2	1,610.6	2,696.3
Capital Revenue	19.3	4,011.3	1,353.7	711.2	Capital Repayment and Sinking	6,950.3	4,249.0	7,076.9	3,953.1
Surplus/(Deficit)	(8,815.9)	(4,052.1)	(8,908.1)	(2,443.4)	Fund Contributions				
Financing	18,664.8	12,887.5	13,435.1	18,965.3					
Changes in Cash Balances	(1,179.5)	(1,976.2)	4,160.5	(9,872.5)					
	8,669.4	6,859.2	8,687.5	6,649.4		8,669.4	6,859.2	8,687.5	6,649.4

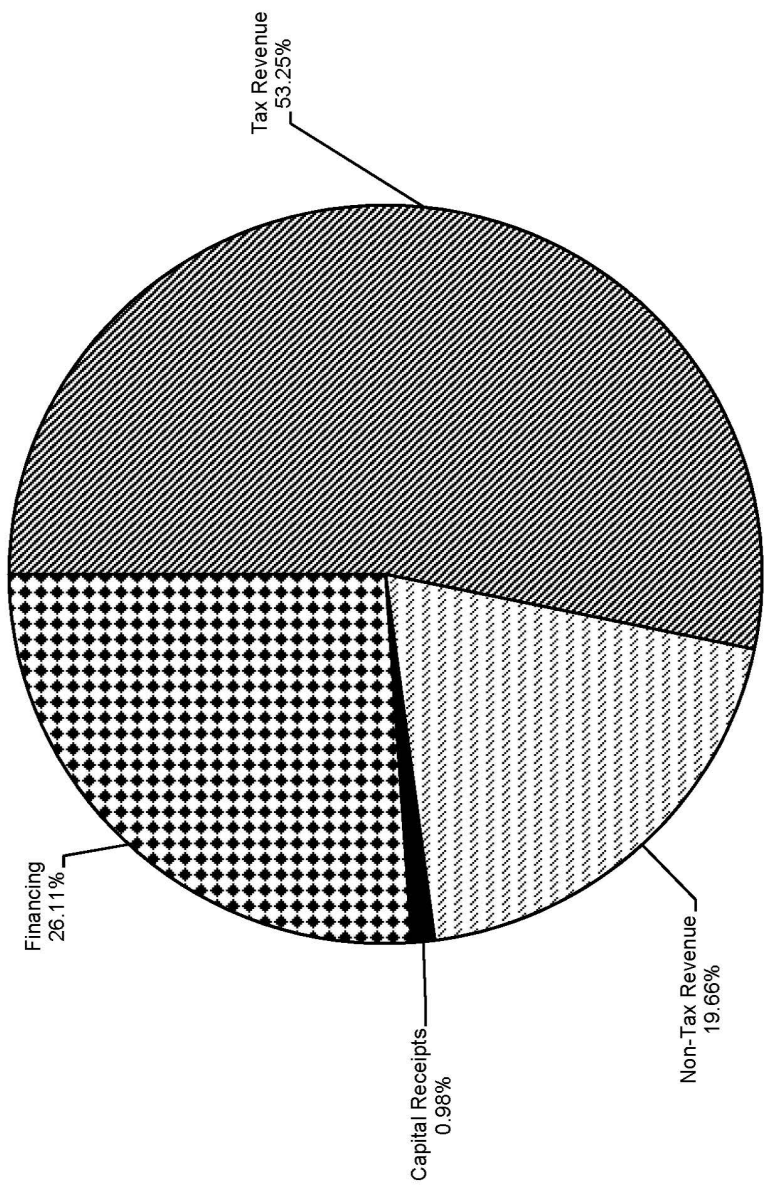
Revenue and expenditure exclude the Unemployment and Green Funds

DRAFT ESTIMATES, TRINIDAD & TOBAGO, FOR 2026

Abstract of Estimated Revenue for the financial year ending 30th September 2026, Revised Estimates of Revenue, 2025 and Actual Revenue, 2024

Head	2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
	\$	\$	\$	\$
TAX REVENUE				
01. TAXES ON INCOME AND PROFITS	21,854,094,902	25,459,922,600	25,483,229,640	23,786,570,705
02. TAXES ON PROPERTY	100,429,877	126,179,000	38,450,930	421,411,500
03. TAXES ON GOODS AND SERVICES	11,060,056,155	9,666,965,150	9,860,996,652	11,378,827,340
04. TAXES ON INTERNATIONAL TRADE	2,785,502,421	2,721,070,100	2,738,069,336	2,773,058,100
05. OTHER TAXES	343,164,123	334,000,000	416,257,046	325,000,000
TOTAL TAX REVENUE	36,143,247,478	38,308,136,850	38,537,003,604	38,684,867,645
NON-TAX REVENUE				
06. PROPERTY INCOME	7,011,928,733	8,859,347,343	7,052,007,415	12,896,094,925
07. OTHER NON-TAX REVENUE	1,981,210,605	931,644,134	1,216,174,460	1,381,298,687
08. REPAYMENT OF PAST LENDING	1,021,776,221	508,810,000	684,439,012	8,310,000
TOTAL NON-TAX REVENUE	10,014,915,559	10,299,801,477	8,952,620,887	14,285,703,612
SUB-TOTAL	46,158,163,037	48,607,938,327	47,489,624,491	52,970,571,257
CAPITAL RECEIPTS				
09. CAPITAL REVENUE	19,253,354	4,011,256,000	1,353,682,372	711,161,000
TOTAL CAPITAL RECEIPTS	19,253,354	4,011,256,000	1,353,682,372	711,161,000
SUB-TOTAL	46,177,416,391	52,619,194,327	48,843,306,863	53,681,732,257
FINANCING				
10. BORROWING	16,169,188,411	12,887,465,154	10,659,372,396	18,965,268,000
11. EXTRAORDINARY RECEIPTS	2,495,628,130	-	2,775,678,061	-
TOTAL FINANCING	18,664,816,541	12,887,465,154	13,435,050,457	18,965,268,000
GRAND TOTAL	64,842,232,932	65,506,659,481	62,278,357,320	72,647,000,257

REVENUE 2026 BY CLASSIFICATION

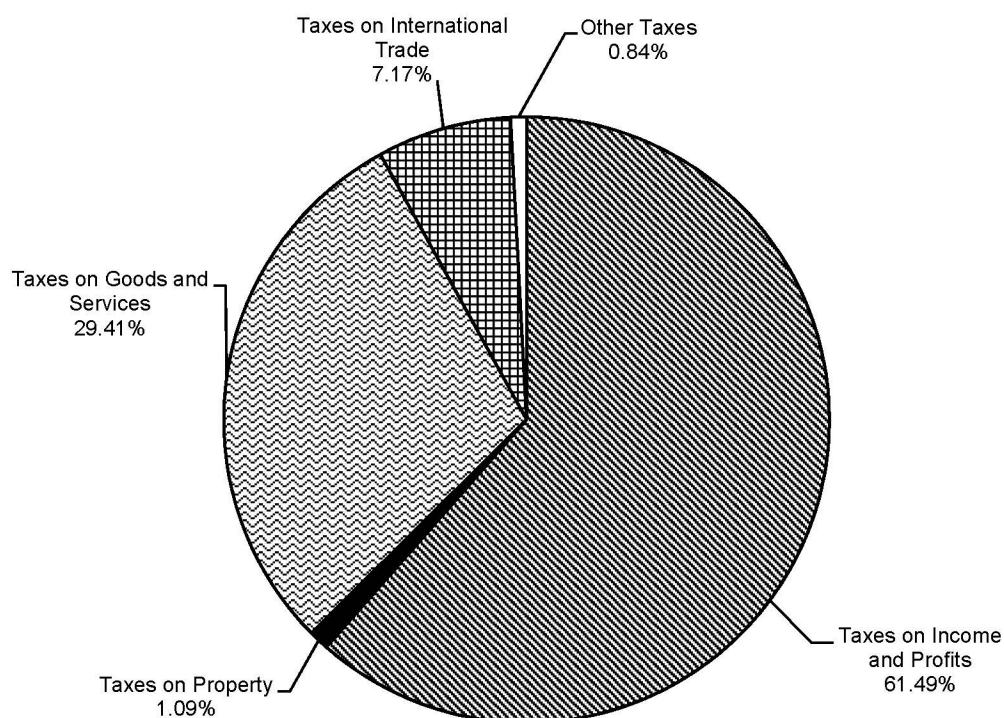


DRAFT ESTIMATES, TRINIDAD & TOBAGO, FOR 2026

Abstract of Estimated TAX REVENUE for the financial year ending 30th September 2026, Revised Estimates of Revenue, 2025 and Actual Revenue, 2024

Head	2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
	\$	\$	\$	\$
TAX REVENUE				
01. TAXES ON INCOME AND PROFITS	21,854,094,902	25,459,922,600	25,483,229,640	23,786,570,705
02. TAXES ON PROPERTY	100,429,877	126,179,000	38,450,930	421,411,500
03. TAXES ON GOODS AND SERVICES	11,060,056,155	9,666,965,150	9,860,996,652	11,378,827,340
04. TAXES ON INTERNATIONAL TRADE	2,785,502,421	2,721,070,100	2,738,069,336	2,773,058,100
05. OTHER TAXES	343,164,123	334,000,000	416,257,046	325,000,000
TOTAL TAX REVENUE	36,143,247,478	38,308,136,850	38,537,003,604	38,684,867,645

TAX REVENUE 2026

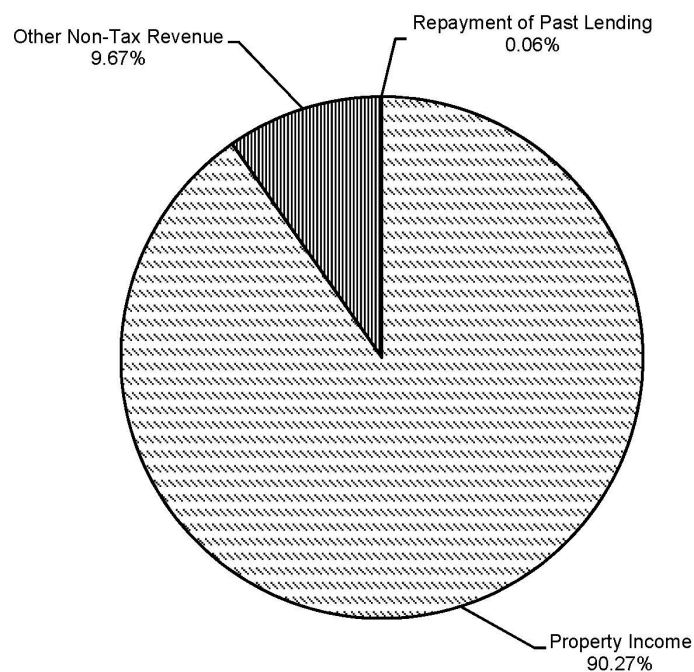


DRAFT ESTIMATES, TRINIDAD & TOBAGO, FOR 2026

Abstract of Estimated NON-TAX REVENUE for the financial year ending 30th September 2026, Revised Estimates of Revenue, 2025 and Actual Revenue, 2024

Head	2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
	\$	\$	\$	\$
NON-TAX REVENUE				
06. PROPERTY INCOME	7,011,928,733	8,859,347,343	7,052,007,415	12,896,094,925
07. OTHER NON-TAX REVENUE	1,981,210,605	931,644,134	1,216,174,460	1,381,298,687
08. REPAYMENT OF PAST LENDING	1,021,776,221	508,810,000	684,439,012	8,310,000
TOTAL NON-TAX REVENUE	10,014,915,559	10,299,801,477	8,952,620,887	14,285,703,612
SUB-TOTAL	46,158,163,037	48,607,938,327	47,489,624,491	52,970,571,257

NON-TAX REVENUE 2026



DRAFT ESTIMATES, TRINIDAD & TOBAGO, FOR 2026

Abstract of Estimated CAPITAL RECEIPTS for the financial year ending 30th September 2026, Revised Estimates of Revenue, 2025 and Actual Revenue, 2024

Head	2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
	\$	\$	\$	\$
CAPITAL RECEIPTS				
09. CAPITAL REVENUE	19,253,354	4,011,256,000	1,353,682,372	711,161,000
TOTAL CAPITAL RECEIPTS	19,253,354	4,011,256,000	1,353,682,372	711,161,000
SUB-TOTAL	46,177,416,391	52,619,194,327	48,843,306,863	53,681,732,257

DRAFT ESTIMATES, TRINIDAD & TOBAGO, FOR 2026

Abstract of Estimated FINANCING for the financial year ending 30th September 2026, Revised Estimates of Revenue, 2025 and Actual Revenue, 2024

Head	2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
	\$	\$	\$	\$
FINANCING				
10. BORROWING	16,169,188,411	12,887,465,154	10,659,372,396	18,965,268,000
11. EXTRAORDINARY RECEIPTS	2,495,628,130	-	2,775,678,061	-
TOTAL FINANCING	18,664,816,541	12,887,465,154	13,435,050,457	18,965,268,000
GRAND TOTAL	64,842,232,932	65,506,659,481	62,278,357,320	72,647,000,257

DRAFT ESTIMATES OF REVENUE, 2026

Head : 01

Trinidad and Tobago

Head 01 - TAXES ON INCOME AND PROFITS

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
		\$	\$	\$	\$
FN2	CHAIRMAN BOARD OF INLAND REVENUE MINISTRY OF FINANCE				
01	Oil Companies (Ch. 75:04)	5,867,075.385	7,839,422.600	6,469,481.640	5,653,570.705
02	Other Companies (Ch. 75:02)	7,622,299.185	9,100,000.000	8,596,748.000	9,000,000.000
03	Individuals (Ch. 75:01)	6,217,328.786	6,250,000.000	6,450,000.000	6,550,000.000
04	Withholding Tax (Ch. 75:01)	1,141,693.159	1,300,000.000	3,018,000.000	1,400,000.000
05	Insurance Surrender Tax (Ch. 75:01)	61,310.961	62,500.000	63,000.000	60,000.000
07	Business Levy (Ch. 75:02)	767,531,244	735,000.000	710,000.000	828,000.000
09	Health Surcharge (Ch. 75:05)	176,856.182	173,000.000	176,000.000	185,000.000
10	Landlord Surcharge	-	-	-	110,000.000
Total		21,854,094,902	25,459,922.600	25,483,229.640	23,786,570.705

Estimates 2026	...	...	...	23,786,570,705
Revised Estimates 2025	...	...	...	25,483,229,640
Decrease	...	...	...	1,696,658,935

DRAFT ESTIMATES OF REVENUE, 2026

Head : 02

Trinidad and Tobago

Head 02 - TAXES ON PROPERTY

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
01	Lands and Buildings Taxes	\$ 1,372,072	\$ 1,179,000	\$ 1,971,200	\$ 1,411,500
03	Property Tax	99,057,805	125,000,000	36,479,730	-
04	Industrial Land Tax	-	-	-	-
05	Commercial Asset Tax	-	-	-	420,000,000
Total		100,429,877	126,179,000	38,450,930	421,411,500

Estimates 2026	...	...	...	421,411,500
Revised Estimates 2025	...	...	...	38,450,930
Increase	...	...	...	382,960,570

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
01	<u>Lands and Buildings Taxes</u>	\$	\$	\$	\$
R01	REVENUE OFFICER V ST GEORGE WEST, MINISTRY OF FINANCE				
001	Lands and Buildings Taxes (Ch. 76:04)	213,552	250,000	636,130	250,000
R02	REVENUE OFFICER IV ST GEORGE EAST, MINISTRY OF FINANCE				
001	Lands and Buildings Taxes (Ch. 76:04)	173,372	150,000	174,400	150,000
R03	REVENUE OFFICER IV CARONI / CHAGUANAS, MINISTRY OF FINANCE				
001	Lands and Buildings Taxes (Ch. 76:04)	223,081	300,000	203,380	300,000
R04	REVENUE OFFICER IV ST ANDREW/ ST DAVID, MINISTRY OF FINANCE				
001	Lands and Buildings Taxes (Ch. 76:04)	87,454	90,000	60,480	90,000
	Lands and Buildings Taxes Carried Forward	697,459	790,000	1,074,390	790,000

DRAFT ESTIMATES OF REVENUE, 2026

Head : 02

Trinidad and Tobago

Head 02 - TAXES ON PROPERTY

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
01	Lands and Buildings Taxes - Brought Forward	\$ 697,459	\$ 790,000	\$ 1,074,390	\$ 790,000
R05	REVENUE OFFICER IV ST PATRICK, MINISTRY OF FINANCE				
001	Lands and Buildings Taxes (Ch. 76:04)	97,312	89,000	71,500	71,500
R06	REVENUE OFFICER IV NARIVA / MAYARO, MINISTRY OF FINANCE				
001	Lands and Buildings Taxes (Ch. 76:04)	62,821	70,000	25,410	70,000
R07	REVENUE OFFICER IV VICTORIA, MINISTRY OF FINANCE				
001	Lands and Buildings Taxes (Ch. 76:04)	114,491	110,000	80,000	80,000
R08	REVENUE OFFICER IV TOBAGO				
001	Lands and Buildings Taxes (Ch. 76:04)	399,989	120,000	719,900	400,000
	Sub-Head Total	1,372,072	1,179,000	1,971,200	1,411,500
03	<u>Property Tax</u>				
FN2	CHAIRMAN BOARD OF INLAND REVENUE MINISTRY OF FINANCE				
001	Property Tax (Act No. 18 of 2009)	99,057,805	125,000,000	36,479,730	-
	Sub-Head Total	99,057,805	125,000,000	36,479,730	-

DRAFT ESTIMATES OF REVENUE, 2026

Head : 02

Trinidad and Tobago

Head 02 - TAXES ON PROPERTY

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
04	<u>Industrial Land Tax</u>	\$	\$	\$	\$
FN2	CHAIRMAN BOARD OF INLAND REVENUE MINISTRY OF FINANCE				
001	Industrial Land Tax	-	-	-	-
	Sub-Head Total	-	-	-	-
05	<u>Commercial Asset Tax</u>				
FN2	CHAIRMAN BOARD OF INLAND REVENUE MINISTRY OF FINANCE				
001	Commercial Asset Tax	-	-	-	420,000,000
	Sub-Head Total	-	-	-	420,000,000

DRAFT ESTIMATES OF REVENUE, 2026

Head : 03

Trinidad and Tobago

Head 03 - TAXES ON GOODS AND SERVICES

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
02	Excise Duties	\$ 619,461,926	\$ 642,240,000	\$ 529,698,773	\$ 1,823,007,600
03	Betting and Entertainment Taxes	-	-	-	400,000,000
04	Liquor & Miscellaneous Business Licences & Fees	10,354,105	10,959,050	11,091,153	39,432,000
05	Motor Vehicles Taxes and Duties (Ch. 48:50)	221,361,729	246,567,800	213,952,741	217,577,140
06	Other	572,704,496	797,827,300	591,543,554	513,653,600
07	Value Added Tax	9,460,179,104	7,806,321,000	8,310,159,532	8,200,000,000
08	Alcohol and Tobacco Taxes	113,353,457	100,050,000	136,358,924	115,157,000
09	Tax on Online Purchases	62,641,338	63,000,000	68,191,975	70,000,000
Total		11,060,056,155	9,666,965,150	9,860,996,652	11,378,827,340

Estimates 2026	...	...	...	11,378,827,340
Revised Estimates 2025	...	...	...	9,860,996,652
Increase	...	...	...	1,517,830,688

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
02	Excise Duties	\$	\$	\$	\$
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE				
001	Rum and Spirits (Ch. 78:50)	188,230,775	210,000,000	188,799,480	600,000,000
002	Beer Duty (Ch. 78:50)	235,976,711	230,000,000	213,507,291	640,000,000
003	Oil (Petrol)(Ch. 78:50)	310,379	240,000	290,734	240,000
006	Cigarettes (Ch. 78:50)	192,989,400	200,000,000	125,135,867	311,767,600
007	Malta Beverage (Ch. 78:50)	1,954,661	2,000,000	1,965,401	2,000,000
008	Energy Surcharge	-	-	-	269,000,000
Sub-Head Total		619,461,926	642,240,000	529,698,773	1,823,007,600

Trinidad and Tobago

Head 03 - TAXES ON GOODS AND SERVICES

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
03	<u>Betting and Entertainment Taxes</u>	\$	\$	\$	\$
FN5	PERMANENT SECRETARY MINISTRY OF FINANCE (INVESTMENTS DIVISION)				
004	Gaming Commission Levy	-	-	-	400,000,000
TR1	PERMANENT SECRETARY MINISTRY OF TRADE, INVESTMENT AND TOURISM (FORMERLY TR1 MINISTRY OF TRADE AND INDUSTRY)				
001	Tote and Forecast (Ch. 11:19)	-	-	-	-
003	Betting Office Levy (Ch. 21:53) (Sub-Items 001 and 003 formerly under TR1 Ministry of Trade and Industry)	-	-	-	-
		-	-	-	-
	Sub-Head Total	-	-	-	400,000,000
04	<u>Liquor & Miscellaneous Business Licences & Fees</u>				
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE				
001	Spirit Retailers, Port-of-Spain (Ch. 84:10)	360,675	410,000	405,500	1,000,000
002	Spirit Retailers, San Fernando (Ch. 84:10)	177,975	243,000	269,325	600,000
003	Spirit Retailers, Towns (Ch. 84:10)	230,394	220,000	227,775	500,000
004	Spirit Retailers, Elsewhere (Ch. 84:10)	2,374,275	2,600,000	2,511,425	5,500,000
005	Spirit Grocers, Port-of-Spain (Ch. 84:10)	270,225	260,000	262,400	550,000
006	Spirit Grocers, San Fernando (Ch. 84:10)	211,237	215,000	212,413	430,000
007	Spirit Grocers, Elsewhere (Ch. 84:10)	1,963,125	2,000,000	2,059,025	5,000,000
008	Spirit Dealers (Ch. 84:10)	32,400	55,000	119,450	250,000
009	Special Hotel up to 15 bedrooms (Ch. 84:10)	142,875	160,000	135,275	300,000
010	Special Hotel, 16-49 bedrooms (Ch. 84:10)	111,375	100,000	112,500	250,000
011	Special Hotel, 50-150 bedrooms (Ch. 84:10)	109,250	76,000	92,750	200,000
012	Special Hotel, more than 150 bedrooms (Ch. 84:10)	36,000	45,000	45,000	100,000
013	Hotel Spirit, up to 15 bedrooms (Ch. 84:10)	4,500	2,250	6,750	20,000
	Liquor & Miscellaneous Business Licences & Fees Carried Forward	6,024,306	6,386,250	6,459,588	14,700,000

DRAFT ESTIMATES OF REVENUE, 2026

Head : 03

Trinidad and Tobago

Head 03 - TAXES ON GOODS AND SERVICES

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
		\$	\$	\$	\$
04	Liquor & Miscellaneous Business Licences & Fees - Brought Forward	6,024,306	6,386,250	6,459,588	14,700,000
014	Hotel Spirit, 16-49 bedrooms (Ch. 84:10)	6,750	4,500	4,500	20,000
015	Hotel Spirit, 50-150 bedrooms (Ch. 84:10)	2,250	2,250	9,000	20,000
016	Hotel Spirit, more than 150 bedrooms (Ch. 84:10)	-	1,000	9,000	20,000
017	Restaurant, Port-of-Spain (Ch. 84:10)	3,375	4,000	3,375	10,000
018	Restaurant, San Fernando (Ch. 84:10)	27,000	27,000	36,625	100,000
019	Restaurant, Elsewhere (Ch. 84:10)	204,750	250,000	243,306	500,000
020	Special Restaurant, Port-of-Spain (Ch. 84:10)	450,000	500,000	456,344	1,000,000
021	Special Restaurant, San Fernando (Ch. 84:10)	388,125	400,000	512,000	1,000,000
022	Special Restaurant, Elsewhere (Ch. 84:10)	2,242,300	2,600,000	2,500,063	5,000,000
023	Night Bar, Port-of-Spain (Ch. 84:10)	200	3,000	3,375	10,000
024	Night Bar, San Fernando (Ch. 84:10)	-	-	-	-
025	Night Bar, Elsewhere (Ch. 84:10)	18,000	7,000	-	20,000
026	Wine Retailers, Port-of-Spain (Ch. 84:10)	10,375	15,000	18,000	50,000
027	Wine Retailers, San Fernando (Ch. 84:10)	1,145	2,500	4,450	20,000
028	Wine Retailers, Elsewhere (Ch. 84:10)	14,512	14,000	11,013	30,000
029	Wine Merchants (Ch. 84:10)	5,513	6,600	6,413	30,000
030	Distillers (Ch. 87:54)	4,500	7,000	500	10,000
031	Still Dealers (Ch. 87:54)	150,860	200	780	300,000
032	Compounders (Ch. 87:54)	3,525	4,000	4,850	10,000
033	Methylated Spirits (Ch. 87:54)	1,700	1,200	550	3,000
034	Medicinal Spirits (Ch. 87:54)	25	50	50	500
035	Vinegar Manufacturers (Ch. 87:54)	275	500	775	2,000
036	Bay Rum and Perfumed Spirits (Ch. 87:54)	500	1,000	1,000	5,000
037	Brewers (Ch. 87:52)	10,000	8,000	8,000	100,000
038	Clubs (Ch. 21:01)	487,350	400,000	431,900	1,000,000
039	Special Licences	71,773	60,000	52,425	200,000
040	Tobacco Licence	-	-	-	15,000,000
		10,129,109	10,705,050	10,777,882	39,160,500
MJ1	CHIEF MAGISTRATE MAGISTRACY - JUDICIARY				
001	Occasional (Ch. 84:10)	223,720	250,000	306,595	265,000
002	Transfer Fees (Ch. 84:10)	1,276	4,000	6,676	6,500
		224,996	254,000	313,271	271,500
	Sub-Head Total	10,354,105	10,959,050	11,091,153	39,432,000

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Head 03 - TAXES ON GOODS AND SERVICES

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
05	<u>Motor Vehicles Taxes and Duties (Ch. 48:50)</u>	\$	\$	\$	\$
FN2	CHAIRMAN BOARD OF INLAND REVENUE MINISTRY OF FINANCE				
001	Motor Vehicles Taxes (Ch. 48:50)	87,905	200,000	124,680	120,000
003	Tax on Transfer of Used Motor Vehicles (Ch. 48:50)	29,174,850	32,000,000	32,240,800	35,000,000
		29,262,755	32,200,000	32,365,480	35,120,000
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE				
001	Motor Vehicles Taxes (Ch. 48:50)	141,043,895	130,000,000	121,354,011	121,000,000
TP2	TRANSPORT COMMISSIONER MINISTRY OF TRANSPORT AND CIVIL AVIATION (FORMERLY WT2 MINISTRY OF WORKS AND TRANSPORT)				
001	Motor Vehicles Licences (Ch. 48:50)	-	-	-	-
002	3-Year Driving Permits (Ch. 48:50)	-	-	-	4,000
003	1-Year Driving Permits (Ch. 48:50)	-	-	-	15,000
004	Provisional Driving Permits (Ch. 48:50)	-	-	-	1,070,000
005	Conductors' Permits (Ch. 48:50)	-	-	-	140
006	Duplicate Permits (Ch. 48:50)	-	-	-	548,000
007	Taxi Drivers' Licences (Ch. 48:50)	-	-	-	35,000
008	Examination of Drivers (Ch. 48:50)	-	-	-	6,000,000
009	Road Permits (Ch. 48:50)	-	-	-	450,000
010	Inspection Fees (Ch. 48:50)	-	-	-	6,600,000
011	Driving Certificates (Ch. 48:50)	-	-	-	590,000
012	Dealers' Licences (Ch. 48:50)	-	-	-	5,000,000
013	Registration of Motor Vehicles (Ch. 48:50)	-	-	-	2,200,000
014	Certified Extracts of Register (Ch. 48:50)	-	-	-	10,000,000
015	Changes of Ownership (Ch. 48:50)	-	-	-	425,000
016	Amendments to Register (Ch. 48:50)	-	-	-	2,300,000
017	Other Vehicles (Ch. 48:50)	-	-	-	-
018	Examination Study Guides (Ch. 48:50)	-	-	-	175,000
019	Refund of Travelling Expenses	-	-	-	100,000
020	Miscellaneous	-	-	-	-
021	Priority Bus Route - Toll Charge (Ch. 48:50)	-	-	-	2,700,000
022	Licence Endorsements (Ch. 48:50)	-	-	-	135,000
023	Processing of H-Vehicles Applications (Ch. 48:50)	-	-	-	55,000
	Motor Vehicles Taxes and Duties (Ch. 48:50) Carried Forward	170,306,650	162,200,000	153,719,491	194,522,140

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Head 03 - TAXES ON GOODS AND SERVICES

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
05	Motor Vehicles Taxes and Duties (Ch. 48:50) - Brought Forward	\$ 170,306,650	\$ 162,200,000	\$ 153,719,491	\$ 194,522,140
024	Certified Extract of Inspector's Report (Ch. 48:50)	-	-	-	-
025	Renewal of Taxi Driver Licence / Badge (Ch. 48:50)	-	-	-	175,000
026	Application for Maxi-Taxi Licence (Ch. 48:53)	-	-	-	75,000
031	5 Year Driving Permits (Ch. 48:50)	-	-	-	16,300,000
032	4 Year Driving Permits (Ch. 48:50)	-	-	-	4,000
033	2 Year Driving Permits (Ch. 48:50)	-	-	-	2,900
034	Subsequent Duplicate of a Licence or Permit (Ch. 48:50)	-	-	-	130,000
035	Duplicate Licence/Badge for Taxi Drivers (Ch. 48:50)	-	-	-	5,000
036	Subsequent Duplicate Licence/Badge for Taxi Drivers (Ch. 48:50)	-	-	-	3,100
037	10 Year Driving Permits (Ch. 48:50) (Sub-Items 001-037 formerly under WT2 Ministry of Works and Transport)	-	-	-	6,360,000
WT2	TRANSPORT COMMISSIONER MINISTRY OF WORKS AND TRANSPORT (NOW TP2 MINISTRY OF TRANSPORT AND CIVIL AVIATION)	-	-	-	61,457,140
001	Motor Vehicles Licences (Ch. 48:50)	-	-	-	-
002	3-Year Driving Permits (Ch. 48:50)	1,440	5,000	3,300	-
003	1-Year Driving Permits (Ch. 48:50)	14,360	15,000	17,500	-
004	Provisional Driving Permits (Ch. 48:50)	880,180	1,070,000	1,168,630	-
005	Conductors' Permits (Ch. 48:50)	-	-	140	-
006	Duplicate Permits (Ch. 48:50)	498,120	540,000	627,900	-
007	Taxi Drivers' Licences (Ch. 48:50)	29,440	35,000	30,100	-
008	Examination of Drivers (Ch. 48:50)	5,002,200	6,000,000	6,800,500	-
009	Road Permits (Ch. 48:50)	354,023	450,000	520,440	-
010	Inspection Fees (Ch. 48:50)	5,419,161	5,350,000	5,816,870	-
011	Driving Certificates (Ch. 48:50)	461,720	590,000	522,000	-
012	Dealers' Licences (Ch. 48:50)	1,765,000	2,130,000	2,194,000	-
013	Registration of Motor Vehicles (Ch. 48:50)	2,047,500	2,200,000	2,279,900	-
014	Certified Extracts of Register (Ch. 48:50)	8,145,300	9,000,000	9,153,900	-
015	Changes of Ownership (Ch. 48:50)	407,810	425,000	470,100	-
016	Amendments to Register (Ch. 48:50)	1,927,345	2,260,000	2,149,455	-
017	Other Vehicles (Ch. 48:50)	-	-	-	-
	Motor Vehicles Taxes and Duties (Ch. 48:50) Carried Forward	197,260,249	192,270,000	185,474,226	217,577,140

DRAFT ESTIMATES OF REVENUE, 2026

Head : 03

Trinidad and Tobago

Head 03 - TAXES ON GOODS AND SERVICES

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
05	Motor Vehicles Taxes and Duties (Ch. 48:50) - Brought Forward	\$ 197,260,249	\$ 192,270,000	\$ 185,474,226	\$ 217,577,140
018	Examination Study Guides (Ch. 48:50)	146,790	175,000	200,475	-
019	Refund of Travelling Expenses	88,100	100,000	100,500	-
020	Miscellaneous	-	-	-	-
021	Priority Bus Route - Toll Charge (Ch. 48:50)	1,349,400	1,400,000	1,343,600	-
022	Licence Endorsements (Ch. 48:50)	81,690	135,000	109,880	-
023	Processing of H-Vehicles Applications (Ch. 48:50)	48,160	55,000	63,640	-
024	Certified Extract of Inspector's Report (Ch. 48:50)	-	-	760	-
025	Renewal of Taxi Driver Licence / Badge (Ch. 48:50)	130,840	175,000	200,520	-
026	Application for Maxi-Taxi Licence (Ch. 48:53)	71,300	75,000	75,100	-
031	5 Year Driving Permits (Ch. 48:50)	17,314,500	42,000,000	19,854,500	-
032	4 Year Driving Permits (Ch. 48:50)	2,400	5,500	3,940	-
033	2 Year Driving Permits (Ch. 48:50)	2,200	3,600	2,820	-
034	Subsequent Duplicate of a Licence or Permit (Ch. 48:50)	102,300	110,000	151,600	-
035	Duplicate Licence/Badge for Taxi Drivers (Ch. 48:50)	2,600	3,200	5,080	-
036	Subsequent Duplicate Licence/Badge for Taxi Drivers (Ch. 48:50)	200	500	6,100	-
037	10 Year Driving Permits (Ch. 48:50) (Sub-Items 001-037 now under TP2 Ministry of Transport and Civil Aviation)	4,761,000	10,060,000	6,360,000	-
		51,055,079	84,367,800	60,233,250	-
	Sub-Head Total	221,361,729	246,567,800	213,952,741	217,577,140
06	Other				
AF1	PERMANENT SECRETARY MINISTRY OF AGRICULTURE AND FISHERIES (FORMERLY A11 MINISTRY OF AGRICULTURE, LAND AND FISHERIES)				
001	Sawmills (Ch. 66:02)	-	-	-	252,000
002	Wild Animals and Birds (Ch. 67:01)	-	-	-	1,000,000
003	Removal Permits (Forestry) (Ch. 66:01)	-	-	-	140,000
	Other				
	Carried Forward	-	-	-	1,392,000

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Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
06	Other	\$	\$	\$	\$
	- Brought Forward	-	-	-	1,392,000
004	Bulk Timber Removal Permits (Ch. 66:01)	-	-	-	27,000
005	Log Haulage Permits (Ch. 66:02)	-	-	-	30,000
006	Owner/Operator Furniture Shop Permits (Ch. 66:02)	-	-	-	50,000
007	Veterinary Surgeons' Registration Fees(Ch. 67:04) (Sub-Items 001-007 formerly under AL1 Ministry of Agriculture, Land and Fisheries)	-	-	-	1,500
		-	-	-	1,500,500
AL1	PERMANENT SECRETARY MINISTRY OF AGRICULTURE, LAND AND FISHERIES (NOW AFI MINISTRY OF AGRICULTURE AND FISHERIES)				
001	Sawmills (Ch. 66:02)	244,000	250,000	43,430	-
002	Wild Animals and Birds (Ch. 67:01)	1,069,030	1,200,000	868,532	-
003	Removal Permits (Forestry) (Ch. 66:01)	143,180	140,000	138,160	-
004	Bulk Timber Removal Permits (Ch. 66:01)	26,719	10,000	27,450	-
005	Log Haulage Permits (Ch. 66:02)	29,100	50,000	28,400	-
006	Owner/Operator Furniture Shop Permits (Ch. 66:02)	47,000	40,000	26,500	-
007	Veterinary Surgeons' Registration Fees(Ch. 67:04) (Sub-Items 001-007 now under AFI Ministry of Agriculture and Fisheries)	1,300	2,000	10,850	-
		1,560,329	1,692,000	1,143,322	-
AT4	CHIEF STATE SOLICITOR OFFICE OF THE ATTORNEY GENERAL (FORMERLY AT4 OFFICE OF THE AG AND MINISTRY OF LEGAL AFFAIRS)				
001	Commissioner of Affidavits (Ch. 6:52) (Sub-Item 001 now under LA3 Ministry of Land and Legal Affairs)	38,000	35,000	170,800	-
EN1	PERMANENT SECRETARY MINISTRY OF ENERGY AND ENERGY INDUSTRIES				
001	Marketing Licences (Retail at Petrol Stations,etc) (Ch. 62:01)	438,500	350,000	141,000	443,000
002	Exploration and Production Licences (Ch. 62:01)	-	-	-	-
	Other				
	Carried Forward	2,036,829	2,077,000	1,455,122	1,943,500

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Head 03 - TAXES ON GOODS AND SERVICES

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
		\$	\$	\$	\$
06	Other				
	- Brought Forward	2,036,829	2,077,000	1,455,122	1,943,500
003	Pipe Lines Licences (Ch. 62:01)	122,000	5,000	5,000	5,000
006	Marketing Licences for Petroleum By-products (Ch. 62:01)	10,000	5,000	5,000	5,000
010	Application Fees - Compressed Natural Gas Licences (Ch. 62:01)	8,500	10,000	8,000	10,000
011	Compressed Natural Gas Service Licence (Ch. 62:01)	8,000	6,000	6,000	6,000
012	Compressed Natural Gas Marketing Licence (Ch. 62:01)	24,000	20,000	18,000	36,000
013	Compressed Natural Gas Consumer Refuelling Licence (Ch. 62:01)	-	-	8,000	8,000
015	Liquefaction of Natural Gas Licences (Ch. 62:01)	101,385,000	202,500,000	101,377,500	-
017	Marketing Licences Fees for Bunkering (Ch. 62:01)	-	-	40,000	-
		101,996,000	202,896,000	101,608,500	513,000
FN2	CHAIRMAN BOARD OF INLAND REVENUE MINISTRY OF FINANCE				
001	Auctioneers (Ch. 84:03)	3,000	3,000	3,500	3,000
004	Tax Clearance Certificates (Ch. 75:01 and Ch. 75:06)	1,065,600	1,000,000	907,900	1,000,000
005	Moneylenders (Ch. 84:04)	60,500	70,000	88,500	88,000
006	Pawnbrokers (Ch. 84:05)	42,500	50,000	64,500	50,000
015	Hotel Room Tax (Ch. 77:01)	56,107,532	55,000,000	57,370,632	60,000,000
019	Transaction Tax on Financial Services (Ch. 77:01)	115,696,381	120,000,000	122,508,312	125,000,000
020	Insurance Premium Tax (Ch. 77:01)	204,464,994	210,000,000	198,768,498	210,000,000
021	Club Gaming Tax (Ch. 21:01)	37,339,300	150,000,000	57,474,352	50,000,000
022	Winnings Tax	33,126,872	36,000,000	33,447,458	36,000,000
		447,906,679	572,123,000	470,633,652	482,141,000
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE				
004	Copra Manufacturers (Ch. 64:30)	150	150	150	150
005	Environmental Tyre Tax	4,272,720	4,500,000	3,699,460	4,000,000
006	Single Use Plastic Tax	-	-	-	7,500,000
		4,272,870	4,500,150	3,699,610	11,500,150
HE1	PERMANENT SECRETARY MINISTRY OF HEALTH				
002	Private Hospitals (Ch. 29:03)	688,775	550,000	462,650	500,000
	Other				
	Carried Forward	556,462,653	781,796,150	577,718,534	496,154,650

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Head 03 - TAXES ON GOODS AND SERVICES

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
06	Other	\$	\$	\$	\$
	- Brought Forward	556,462,653	781,796,150	577,718,534	496,154,650
003	Application for Registration of a Pesticide (Ch. 30:03)	29,836	40,000	25,400	25,000
004	Application for a Licence to Import a Pesticide (Ch. 30:03)	190,800	250,000	182,150	250,000
005	Application for Licensing of Premises for Pesticides (Ch. 30:03)	568,700	500,000	556,850	500,000
006	Application for Shopkeeper Licence to Sell Drugs (Ch. 29:52)	83,200	65,000	86,300	65,000
007	Ambulance Services Licence Fees	7,000	3,000	9,000	3,500
008	Registration for New Chemicals	-	-	-	-
009	Registration for Storage of Toxic Chemicals for the purpose of sale, packaging or manufacturing	-	-	-	-
010	Approval to Manufacture Toxic Chemicals	-	-	-	-
011	Licence to Import Toxic Chemicals	-	-	57,200	28,000
012	Licence to Export Toxic Chemicals	-	-	105,200	4,200
		1,568,311	1,408,000	1,484,750	1,375,700
H02	CHIEF IMMIGRATION OFFICER MINISTRY OF HOMELAND SECURITY (FORMERLY NS2 MINISTRY OF NATIONAL SECURITY)				
001	Departure Tax - Ports other than Airports (Ch 77:01) (Sub-Item 001 formerly under NS2 Ministry of National Security)	-	-	-	275,000
H03	COMMISSIONER OF POLICE TRINIDAD AND TOBAGO POLICE SERVICE (FORMERLY NS3 TRINIDAD AND TOBAGO POLICE SERVICE)				
001	Firearms and Ammunition (Ch.16:01)	-	-	-	15,000,000
002	Fees for Pepper Spray Permits (Ch. 16:01 - Act No. 7 OF 2021) (Sub-Items 001-002 formerly under NS3 Trinidad and Tobago Police Service)	-	-	-	16,500
		-	-	-	15,016,500
LA3	PERMANENT SECRETARY MINISTRY OF LAND AND LEGAL AFFAIRS (FORMERLY AT4 OFFICE OF THE AG AND MINISTRY OF LEGAL AFFAIRS)				
001	Commissioner of Affidavits (Ch.6:52) (Sub-Item 001 formerly under AT4 Office of the AG and Ministry of Legal Affairs)	-	-	-	165,000
	Other				
	Carried Forward	557,342,189	782,654,150	578,740,634	512,486,850

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Head 03 - TAXES ON GOODS AND SERVICES

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
06	Other	\$	\$	\$	\$
	- Brought Forward	557,342,189	782,654,150	578,740,634	512,486,850
MJ1	CHIEF MAGISTRATE MAGISTRACY - JUDICIARY				
001	Bailiffs (Ch. 63:50)	-	-	-	-
002	Cinema (Ch. 20:10)	1,500	5,000	16,500	16,000
003	Explosives (Ch. 16:02)	38,500	37,000	41,950	37,000
004	Sale of Old Metal and Marine Stores (Ch. 84:07)	200	500	500	500
005	Hucksters and Pedlars (Ch. 84:09)	400	12,000	7,700	7,700
006	Precious Metals and Stones (Ch. 84:06)	41,400	40,000	49,400	49,000
007	Produce - Sale of (Ch. 63:52)	-	150	150	150
008	Theatres and Dance Halls (Ch. 21:03)	60,050	50,000	66,400	50,000
009	Tourist Guides (Ch. 11:02)	120	1,000	1,120	400
		142,170	145,650	183,720	160,750
NS2	CHIEF IMMIGRATION OFFICER MINISTRY OF NATIONAL SECURITY (NOW H02 MINISTRY OF HOMELAND SECURITY)				
001	Departure Tax - Ports other than Airports (Ch. 77:01) (Sub-Item 001 now under H02 Ministry of Homeland Security)	213,600	300,000	269,525	-
NS3	COMMISSIONER OF POLICE TRINIDAD AND TOBAGO POLICE SERVICE (NOW H03 TRINIDAD AND TOBAGO POLICE SERVICE)				
001	Firearms and Ammunition (Ch. 16:01)	14,210,322	13,900,000	11,339,920	-
002	Fees for Pepper Spray Permits (Ch. 16:01 - Act No. 7 of 2021) (Sub-Items 001-002 now under H03 Trinidad and Tobago Police Service)	19,650	16,500	16,100	-
		14,229,972	13,916,500	11,356,020	-
PU1	PERMANENT SECRETARY MINISTRY OF PUBLIC UTILITIES				
007	Housing Electricians (Ch. 54:71)	155,800	160,000	251,609	210,000
	Other				
	Carried Forward	572,083,731	797,176,300	590,801,508	512,857,600

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Head 03 - TAXES ON GOODS AND SERVICES

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
06	Other	\$	\$	\$	\$
	- Brought Forward	572,083,731	797,176,300	590,801,508	512,857,600
SJ1	REGISTRAR SUPREME COURT - JUDICIARY				
001	Bailiffs - (Ch. 4:61 - Act No. 58 of 2000)	15,500	20,000	17,500	20,000
TR1	PERMANENT SECRETARY MINISTRY OF TRADE, INVESTMENT AND TOURISM (FORMERLY TR1 MINISTRY OF TRADE AND INDUSTRY)				
001	Betting Office Licences (Ch.11:19)	-	-	-	-
002	Betting Office Permit (Ch.11:19)	-	-	-	-
003	Application for Scrap Metal Collector's Licence	-	-	750	30,000
004	Application for Scrap Metal Dealer's Licence	9,500	8,000	8,600	15,000
005	Application for Renewal of Scrap Metal Collector's Licence	-	-	-	-
006	Application for Renewal of Scrap Metal Dealer's Licence	-	-	-	-
007	Application to Vary a Licence (Sub-Items 001-007 formerly under TR1 Ministry of Trade and Industry)	-	-	-	-
		9,500	8,000	9,350	45,000
W12	DIRECTOR MARITIME SERVICES MINISTRY OF WORKS AND INFRASTRUCTURE (FORMERLY WT3 MINISTRY OF WORKS AND TRANSPORT)				
001	Certificates of Competence (Ch. 50:08 and Ch. 50:10)	-	-	-	70,000
002	Droghers (Ch. 50:07)	-	-	-	245,000
003	Motor Launches (Ch. 50:08)	-	-	-	71,000
005	Registration of Ships (Ch. 50:10)	-	-	-	70,000
006	Safety Certificates (Ch. 50:10)	-	-	-	140,000
007	Security Certificates (Ch. 50:10)	-	-	-	70,000
008	Boatmasters and Boat Engineers Licences (Ch. 50:10)	-	-	-	65,000
	(Sub-Items 001-008 formerly under WT3 Ministry of Works and Transport)				
		-	-	-	731,000
Other	Carried Forward	572,108,731	797,204,300	590,828,358	513,653,600

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Head 03 - TAXES ON GOODS AND SERVICES

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
06	Other	\$	\$	\$	\$
	- Brought Forward	572,108,731	797,204,300	590,828,358	513,653,600
WT3	DIRECTOR MARITIME SERVICES MINISTRY OF WORKS AND TRANSPORT (NOW W12 MINISTRY OF WORKS AND INFRASTRUCTURE)				
001	Certificates of Competence (Ch. 50:08 and Ch. 50:10)	65,010	70,000	51,650	-
002	Droghers (Ch. 50:07)	169,891	180,000	244,716	-
003	Motor Launches (Ch. 50:08)	75,597	71,000	56,100	-
005	Registration of Ships (Ch. 50:10)	76,367	70,000	67,430	-
006	Safety Certificates (Ch. 50:10)	125,200	140,000	150,500	-
007	Security Certificates (Ch. 50:10)	11,300	27,000	70,200	-
008	Boatmasters and Boat Engineers Licences (Ch. 50:10)	72,400	65,000	74,600	-
	(Sub-Items 001-008 now under W12 Ministry of Works and Infrastructure)				
		595,765	623,000	715,196	-
	Sub-Head Total	572,704,496	797,827,300	591,543,554	513,653,600
07	Value Added Tax				
FN2	CHAIRMAN BOARD OF INLAND REVENUE MINISTRY OF FINANCE				
001	Value Added Tax (Ch. 75:06). Act No. 37 of 1989	9,460,179,104	7,806,321,000	8,310,159,532	8,200,000,000
	Sub-Head Total	9,460,179,104	7,806,321,000	8,310,159,532	8,200,000,000
08	Alcohol and Tobacco Taxes				
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE				
001	Alcoholic and Other Beverages Tax (Ch. 77:01)	105,012	50,000	184,409	157,000
	Alcohol and Tobacco Taxes Carried Forward	105,012	50,000	184,409	157,000

DRAFT ESTIMATES OF REVENUE, 2026

Head : 03

Trinidad and Tobago

Head 03 - TAXES ON GOODS AND SERVICES

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
08	Alcohol and Tobacco Taxes - Brought Forward	\$ 105,012	\$ 50,000	\$ 184,409	\$ 157,000
002	Tobacco Tax (Ch. 77:01)	113,248,445	100,000,000	136,174,515	115,000,000
	Sub-Head Total	113,353,457	100,050,000	136,358,924	115,157,000
09	<u>Tax on OnLine Purchases</u>				
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE				
001	Tax on Online Purchases	62,641,338	63,000,000	68,191,975	70,000,000
	Sub-Head Total	62,641,338	63,000,000	68,191,975	70,000,000

DRAFT ESTIMATES OF REVENUE, 2026

Head : 04

Trinidad and Tobago

Head 04 - TAXES ON INTERNATIONAL TRADE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
01	Import Duties	\$ 2,785,443,342	\$ 2,721,010,100	\$ 2,737,973,376	\$ 2,773,010,100
02	Other	59,079	60,000	95,960	48,000
Total		2,785,502,421	2,721,070,100	2,738,069,336	2,773,058,100

Estimates 2026	...	...	...	2,773,058,100
Revised Estimates 2025	...	...	...	2,738,069,336
Increase	...	...	...	34,988,764

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
01	<u>Import Duties</u>	\$	\$	\$	\$
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE				
001	Import Duties (Ch. 78:01)	2,756,901,671	2,694,000,000	2,707,696,297	2,742,000,000
002	Stamp Duty on Bills of Entry	-	100	100	100
004	Special Tax - Household Effects (Ch. 77:01)	96,062	10,000	10,121	10,000
005	Import Surcharge (Ch. 77:01)	28,445,609	27,000,000	30,266,858	31,000,000
Sub-Head Total		2,785,443,342	2,721,010,100	2,737,973,376	2,773,010,100
02	<u>Other</u>				
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE				
001	Miscellaneous	9,223	20,000	77,830	10,000
Other Carried Forward		9,223	20,000	77,830	10,000

DRAFT ESTIMATES OF REVENUE, 2026

Head : 04

Trinidad and Tobago

Head 04 - TAXES ON INTERNATIONAL TRADE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
02	Other	\$	\$	\$	\$
	- Brought Forward	9,223	20,000	77,830	10,000
002	Anti-dumping Duty (Ch. 78:05)	7,983	10,000	8,000	8,000
003	Countervailing Duty (Ch. 78:05)	41,873	30,000	10,130	30,000
	Sub-Head Total	59,079	60,000	95,960	48,000

DRAFT ESTIMATES OF REVENUE, 2026

Head : 05

Trinidad and Tobago

Head 05 - OTHER TAXES

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
FN2	CHAIRMAN BOARD OF INLAND REVENUE MINISTRY OF FINANCE	\$	\$	\$	\$
01	Stamp Duties (Ch. 76:01)	343,164,123	334,000,000	416,257,046	325,000,000
Total		343,164,123	334,000,000	416,257,046	325,000,000

Estimates 2026	...	...	...	325,000,000
Revised Estimates 2025	...	...	...	416,257,046
Decrease	...	...	...	91,257,046

DRAFT ESTIMATES OF REVENUE, 2026

Head : 06

Trinidad and Tobago

Head 06 - PROPERTY INCOME

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
		\$	\$	\$	\$
01	Rental Income	14,308,528	13,099,150	21,206,725	14,758,200
02	Interest Income	12,004,082	12,641,295	11,425,365	11,350,330
03	Royalties	2,412,253,239	5,169,745,874	3,286,924,905	4,386,027,335
04	Profits from Non-Financial Enterprises	1,400,061,776	1,294,316,600	1,409,402,282	5,338,146,430
05	Profits from Public Financial Institutions	2,468,282,953	2,122,462,000	2,045,932,240	3,014,461,940
06	Other Property Income	705,018,155	247,082,424	277,115,898	131,350,690
Total		7,011,928,733	8,859,347,343	7,052,007,415	12,896,094,925

Estimates 2026	...	...	...	12,896,094,925
Revised Estimates 2025	...	...	...	7,052,007,415
Increase	...	...	...	5,844,087,510

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
		\$	\$	\$	\$
01	Rental Income				
AL3	COMMISSIONER OF STATE LANDS MINISTRY OF AGRICULTURE, LAND AND FISHERIES (NOW LAS MINISTRY OF LAND AND LEGAL AFFAIRS)				
001	Ground Rents (excluding Quarries, Sand and Gravel Pits) (Ch. 57:01)	5,895,978	6,000,000	13,700,000	-
002	Wayleave for Oil Pipes along Roads	-	-	-	-
003	Rents of Access Roads	-	-	-	-
005	Rents of Housing Lots - Trinidad & Tobago Housing Development Corporation	13,548	24,000	35,000	-
006	Rent of Lands, formerly owned by Caroni (1975) Ltd (Sub-Items 001-006 now under LAS Ministry of Land and Legal Affairs)	1,551,323	1,000,000	1,450,000	-
		7,460,849	7,024,000	15,185,000	-
	Rental Income Carried Forward	7,460,849	7,024,000	15,185,000	-

Trinidad and Tobago

Head 06 - PROPERTY INCOME

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
		\$	\$	\$	\$
01	Rental Income - Brought Forward	7,460,849	7,024,000	15,185,000	-
CD1	PERMANENT SECRETARY MINISTRY OF CULTURE AND COMMUNITY DEVELOPMENT				
001	Rental of National Academy for the Performing Arts Hotel (NAPA) (Sub-Item 001 formerly under TR1 Ministry of Trade and Industry)	-	-	-	-
ED1	PERMANENT SECRETARY MINISTRY OF EDUCATION				
001	Rental of Rudranath Capildeo Learning Resource Centre	-	-	-	50,000
LA5	COMMISSIONER OF STATE LANDS MINISTRY OF LAND AND LEGAL AFFAIRS (FORMERLY AL3 MINISTRY OF AGRICULTURE, LAND AND FISHERIES)				
001	Ground Rents (excluding Quarries, Sand and Gravel Pits) (Ch. 57:01)	-	-	-	7,500,000
002	Wayleave for Oil Pipes along Roads	-	-	-	-
003	Rents of Access Roads	-	-	-	-
005	Rents of Housing Lots - Trinidad & Tobago Housing Development Corporation	-	-	-	35,000
006	Rent of Lands, formerly owned by Caroni (1975) Ltd (Sub-Items 001-006 formerly under AL3 Ministry of Agriculture, Land and Fisheries)	-	-	-	1,000,000
		-	-	-	8,535,000
PA1	PERMANENT SECRETARY MINISTRY OF PUBLIC ADMINISTRATION AND ARTIFICIAL INTELLIGENCE (FORMERLY PA1 MINISTRY OF PUBLIC ADMINISTRATION)				
001	Lease Payments/Rents of Government Buildings	3,699,361	3,700,000	3,750,000	3,700,000
002	Rental of Finance Building (Roof Level) (Sub-Items 001-002 formerly under PA1 Ministry of Public Administration)	-	-	-	-
		3,699,361	3,700,000	3,750,000	3,700,000
	Rental Income Carried Forward	11,160,210	10,724,000	18,935,000	12,285,000

DRAFT ESTIMATES OF REVENUE, 2026

Head : 06

Trinidad and Tobago

Head 06 – PROPERTY INCOME

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
01	Rental Income – Brought Forward	\$ 11,160,210	\$ 10,724,000	\$ 18,935,000	\$ 12,285,000
SP1	PERMANENT SECRETARY MINISTRY OF SPORT AND COMMUNITY DEVELOPMENT				
001	West Port-of-Spain Regional Park – Proceeds from Rental, etc.	1,650,685	750,000	683,000	–
002	Proceeds from St. Paul Street Multi-purpose Complex	6,459	8,500	21,300	–
003	Proceeds from Hockey Facility/Indoor Sporting Arena – Tacarigua	113,356	115,000	130,000	–
004	Proceeds from Indoor Sporting Arena – Pleasantville	73,726	80,000	90,000	–
005	Proceeds from Indoor Sporting Arena – Point Fortin	134,832	80,000	160,000	–
006	Proceeds from Indoor Sporting Arena – Maloney	61,425	50,000	75,000	–
007	Proceeds from Indoor Sporting Arena – Chaguana	–	–	–	–
008	Proceeds from Ato Boldon Stadium – Couva	2,500	35,000	16,800	–
010	Proceeds from Larry Gomes Stadium – Arima	67,325	75,000	75,000	–
011	Proceeds from Mannie Ramjohn Stadium – Marabella	52,425	65,000	75,000	–
012	Proceeds from Dwight Yorke Stadium – Bacolet	52,000	70,000	41,100	–
016	Proceeds from the Indoor Sporting Arena – Mayaro (Sub-Items 001–008, 010–012 and 016 now under SY1 Ministry of Sport and Youth Affairs)	26,497	30,000	22,000	–
		2,241,230	1,358,500	1,389,200	–
SY1	PERMANENT SECRETARY MINISTRY OF SPORT AND YOUTH AFFAIRS				
001	West Port-of-Spain Regional Park – Proceeds from Rental, etc.	–	–	–	750,000
002	Proceeds from St. Paul Street Multi-purpose Complex	–	–	–	21,300
003	Proceeds from Hockey Facility/Indoor Sporting Arena – Tacarigua	–	–	–	112,000
004	Proceeds from Indoor Sporting Arena – Pleasantville	–	–	–	80,000
005	Proceeds from Indoor Sporting Arena – Point Fortin	–	–	–	100,000
006	Proceeds from Indoor Sporting Arena – Maloney	–	–	–	60,000
007	Proceeds from Indoor Sporting Arena – Chaguana	–	–	–	50,000
008	Proceeds from Ato Boldon Stadium – Couva	–	–	–	35,000
	Rental Income Carried Forward	13,401,440	12,082,500	20,324,200	13,493,300

DRAFT ESTIMATES OF REVENUE, 2026

Head : 06

Trinidad and Tobago

Head 06 - PROPERTY INCOME

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
01	Rental Income - Brought Forward	\$ 13,401,440	\$ 12,082,500	\$ 20,324,200	\$ 13,493,300
010	Proceeds from Larry Gomes Stadium - Arima	-	-	-	125,000
011	Proceeds from Mannie RamJohn Stadium - Marabella	-	-	-	65,000
012	Proceeds from Dwight Yorke Stadium - Bacolet	-	-	-	85,000
013	Proceeds from Rental - Chatham Youth Camp	-	-	-	-
014	Proceeds from Rental - Persto Praesto Youth Camp	-	-	-	-
015	Proceeds from Youth Centres	-	-	-	100,000
016	Proceeds from the Indoor Sporting Arena - Mayaro (Sub-Items 001-012 and 016 formerly under SPI Ministry of Sport and Community Development. Sub-Items 013-015 formerly under YDI Ministry of Youth Development and National Service)	-	-	-	25,000
TC1	PERMANENT SECRETARY MINISTRY OF TOURISM, CULTURE AND THE ARTS	-	-	-	1,608,300
002	Proceeds from the Las Cuevas Beach Facility	2,000	8,000	1,500	-
003	Proceeds from the Manzanilla Beach Facility	1,300	16,750	6,000	-
004	Proceeds from the Maracas Beach Facility	741,333	850,000	740,000	-
005	Proceeds from the Vessigny Beach Facility	15,000	19,000	16,375	-
006	Proceeds from the La Brea Pitch Lake	-	-	-	-
008	Rental of National Academy for the Performing Arts Facilities (NAPA)	-	-	-	-
009	Rental of National Academy for the Performing Arts Facilities - South Campus (Sub-Items 008-009 now classified as Statutory Boards - Cabinet Minute Nos. 1050 and 1051 dated June 15, 2022)	-	-	-	-
010	Rental of Stollmeyer's Castle (Sub-Items 002-006 and 010 now under TRI Ministry of Trade, Investment and Tourism)	64,440	-	-	-
TR1	PERMANENT SECRETARY MINISTRY OF TRADE, INVESTMENT AND TOURISM (FORMERLY TRI MINISTRY OF TRADE AND INDUSTRY)	824,073	893,750	763,875	-
001	Rental of Equipment - Events Centre	-	500	5,000	10,000
	Rental Income Carried Forward	14,225,513	12,976,750	21,093,075	13,903,300

Trinidad and Tobago

Head 06 - PROPERTY INCOME

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
01	Rental Income - Brought Forward	\$ 14,225,513	\$ 12,976,750	\$ 21,093,075	\$ 13,903,300
002	Rental of National Academy for the Performing Arts Hotel (NAPA) (Sub-Item 002 now under CD1 Ministry of Culture and Community Development)	-	-	-	-
003	Proceeds from the Las Cuevas Beach Facility	-	-	-	10,000
004	Proceeds from the Manzanilla Beach Facility	-	-	-	15,500
005	Proceeds from the Maracas Beach Facility	-	-	-	780,000
006	Proceeds from the Vessigny Beach Facility	-	-	-	17,000
007	Proceeds from the La Brea Pitch Lake	-	-	-	-
008	Rental of Stollmeyer's Castle (Sub-Items 003-008 formerly under TC1 Ministry of Tourism, Culture and the Arts)	-	-	-	-
W12	DIRECTOR MARITIME SERVICES MINISTRY OF WORKS AND INFRASTRUCTURE (FORMERLY WT3 MINISTRY OF WORKS AND TRANSPORT)	-	500	5,000	832,500
001	Rental of Vessels - Maritime Services (Sub-Item 001 formerly under WT3 Ministry of Works and Transport)	-	-	-	32,400
WT3	DIRECTOR MARITIME SERVICES MINISTRY OF WORKS AND TRANSPORT (NOW W12 MINISTRY OF WORKS AND INFRASTRUCTURE)				
001	Rental of Vessels - Maritime Services (Sub-Item 001 now under W12 Ministry of Works and Infrastructure)	32,400	32,400	32,400	-
YD1	PERMANENT SECRETARY MINISTRY OF YOUTH DEVELOPMENT AND NATIONAL SERVICE				
001	Proceeds from Rental - Chatham Youth Camp	-	5,000	1,250	-
002	Proceeds from Rental - Persto Praesto Youth Camp	-	5,000	-	-
003	Proceeds from Youth Centres (Sub-Items 001-003 now under SY1 Ministry of Sport and Youth Affairs)	50,615	80,000	80,000	-
		50,615	90,000	81,250	-
	Sub-Head Total	14,308,528	13,099,150	21,206,725	14,758,200

DRAFT ESTIMATES OF REVENUE, 2026

Head : 06

Trinidad and Tobago

Head 06 – PROPERTY INCOME

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
02	<u>Interest Income</u>	\$	\$	\$	\$
FN1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
001	Interest on Investment				
01	Consolidated Fund	26,097	26,000	26,026	26,000
002	Interest on Floating Balances	97,159	29,000	90,000	90,000
003	Interest on Loans and Advances				
	COMPTROLLER OF ACCOUNTS				
17	Interest on Loans to Public Servants	1,900,194	2,250,000	1,670,000	1,600,000
50	Loan to Government of Dominica	-	-	-	-
52	Loan to Government of St Lucia	1,775,452	1,451,390	1,456,400	1,451,390
53	Loan to Government of Grenada	-	702,165	-	-
		3,675,646	4,403,555	3,126,400	3,051,390
004	Interest on Swap Agreement – Six Fast Patrol Crafts	-	-	-	-
005	Interest (Repayment) on Liquidity Support to GORTT by Credit Unions	322	300	500	500
		3,799,224	4,458,855	3,242,926	3,167,890
FN5	PERMANENT SECRETARY MINISTRY OF FINANCE (INVESTMENTS DIVISION)				
001	Interest on Corporation Sale Bond Holdings	8,204,858	8,182,440	8,182,439	8,182,440
	Sub-Head Total	12,004,082	12,641,295	11,425,365	11,350,330
03	<u>Royalties</u>				
EN1	PERMANENT SECRETARY MINISTRY OF ENERGY AND ENERGY INDUSTRIES				
001	Royalty on Oil and Gas (Ch. 62:01)	2,410,257,095	5,166,160,874	3,283,664,905	4,382,447,335
	Royalties Carried Forward	2,410,257,095	5,166,160,874	3,283,664,905	4,382,447,335

Trinidad and Tobago
Head 06 - PROPERTY INCOME

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
		\$	\$	\$	\$
03	Royalties - Brought Forward	2,410,257,095	5,166,160,874	3,283,664,905	4,382,447,335
002	Asphalt or Pitch won from the Pitch Lake (Ch. 61:03)	74,240	85,000	60,000	80,000
003	Quarries, Sand and Gravel Pits (Ch. 61:03)	1,921,904	3,500,000	3,200,000	3,500,000
	Sub-Head Total	2,412,253,239	5,169,745,874	3,286,924,905	4,386,027,335
04	<u>Profits from Non-Financial Enterprises</u>				
FN1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
	DIVIDENDS AND SURPLUSES				
001	National Lottery (Ch. 21:04)	375,441,815	253,046,700	238,783,920	257,531,130
002	Telecommunications Authority of Trinidad and Tobago (TATT)	43,322,297	51,092,000	52,627,734	46,463,200
		418,764,112	304,138,700	291,411,654	303,994,330
FN5	PERMANENT SECRETARY MINISTRY OF FINANCE (INVESTMENTS DIVISION)				
002	State Enterprises	981,297,664	990,177,900	1,117,990,628	5,034,152,100
003	CLICO Investment Fund	-	-	-	-
		981,297,664	990,177,900	1,117,990,628	5,034,152,100
	Sub-Head Total	1,400,061,776	1,294,316,600	1,409,402,282	5,338,146,430
05	<u>Profits from Public Financial Institutions</u>				
FN1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
	INTEREST, DIVIDENDS AND SURPLUSES				
001	Equity Profits - Central Bank (Ch. 79:02)	1,587,477,258	1,608,000,000	2,019,815,994	2,000,000,000
	Profits from Public Financial Institutions Carried Forward	1,587,477,258	1,608,000,000	2,019,815,994	2,000,000,000

Trinidad and Tobago

Head 06 - PROPERTY INCOME

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
05	Profits from Public Financial Institutions - Brought Forward	\$ 1,587,477,258	\$ 1,608,000,000	\$ 2,019,815,994	\$ 2,000,000,000
FN5	PERMANENT SECRETARY MINISTRY OF FINANCE (INVESTMENTS DIVISION)				
001	State Enterprises	880,805,695	514,462,000	26,116,246	1,014,461,940
	Sub-Head Total	2,468,282,953	2,122,462,000	2,045,932,240	3,014,461,940
06	Other Property Income				
AL3	COMMISSIONER OF STATE LANDS MINISTRY OF AGRICULTURE, LAND AND FISHERIES (NOW LAS MINISTRY OF LAND AND LEGAL AFFAIRS)				
001	Premia on Leases (Ch. 57:01)	285,555	20,000,000	1,500,000	-
004	Premia for Variations of the User Clauses in Existing Leases (Ch. 57:01) (Sub-Items 001 and 004 now under LAS Ministry of Land and Legal Affairs)	367,300	-	9,602,523	-
		652,855	20,000,000	11,102,523	-
EN1	PERMANENT SECRETARY MINISTRY OF ENERGY AND ENERGY INDUSTRIES				
001	Share of Profits from Oil Companies under Production Sharing Contract (Ch. 62:01)	-	-	-	-
002	Extraordinary Revenue from Oil and Gas Companies	704,222,487	226,912,424	265,813,375	128,300,690
		704,222,487	226,912,424	265,813,375	128,300,690
HS1	PERMANENT SECRETARY MINISTRY OF HOUSING (FORMERLY HS1 MINISTRY OF HOUSING AND URBAN DEVELOPMENT)				
002	NIPDEC-Prada Street/Flagstaff Hill	-	-	-	-
	Other Property Income Carried Forward	704,875,342	246,912,424	276,915,898	128,300,690

DRAFT ESTIMATES OF REVENUE, 2026

Head : 06

Trinidad and Tobago

Head 06 - PROPERTY INCOME

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
06	Other Property Income - Brought Forward	\$ 704,875,342	\$ 246,912,424	\$ 276,915,898	\$ 128,300,690
003	Shelter Construction Financing Facility (Sub-Items 002-003 formerly under HSI Ministry of Housing and Urban Development)	142,813	170,000	200,000	200,000
		-----	-----	-----	-----
		142,813	170,000	200,000	200,000
LA5	COMMISSIONER OF STATE LANDS MINISTRY OF LAND AND LEGAL AFFAIRS (FORMERLY AL3 MINISTRY OF AGRICULTURE, LAND AND FISHERIES)				
001	Premia on Leases (Ch. 57:01)	-	-	-	2,500,000
004	Premia for Variations of the User Clauses in Existing Leases (Ch. 57:01) (Sub-Items 001 and 004 formerly under AL3 Ministry of Agriculture, Land and Fisheries)	-	-	-	350,000
		-----	-----	-----	-----
		-	-	-	2,850,000
	Sub-Head Total	705,018,155	247,082,424	277,115,898	131,350,690

DRAFT ESTIMATES OF REVENUE, 2026

Head : 07

Trinidad and Tobago

Head 07 - OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
01	Administrative Fees and Charges	\$ 522,507,878	\$ 531,449,789	\$ 567,771,445	\$ 844,149,952
02	Fines and Forfeitures	97,271,819	131,850,700	112,921,700	323,878,500
03	Pension Contributions	75,878,379	66,312,620	57,306,569	66,976,000
04	Non-Industrial Sales	14,429,903	20,624,000	20,328,928	25,507,500
06	Other (Miscellaneous)	1,271,122,626	181,407,025	457,845,818	120,786,735
Total		1,981,210,605	931,644,134	1,216,174,460	1,381,298,687

Estimates 2026	...	...	...	1,381,298,687
Revised Estimates 2025	...	...	...	1,216,174,460
Increase	...	...	...	165,124,227

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
01	<u>Administrative Fees and Charges</u>	\$	\$	\$	\$
AF1	PERMANENT SECRETARY MINISTRY OF AGRICULTURE AND FISHERIES (FORMERLY ALI MINISTRY OF AGRICULTURE, LAND AND FISHERIES)				
001	Fees - San Fernando Hill	-	-	-	150,000
002	Fees - Caroni Swamp	-	-	-	-
003	Agriculture-Examiner of Animals (Ch. 67:02)	-	-	-	35,000
004	Veterinary Officers' Fees (Ch. 67:04)	-	-	-	20,000
005	Dogs and Cats Quarantine Stn. Quarantine Fees (Ch. 67:02)	-	-	-	-
006	Laboratory Fees	-	-	-	25,000
007	Import Permits (Ch. 67:02)	-	-	-	1,200,000
008	Registration Fees - Praedial Larceny (Ch.10:03)	-	-	-	2,000
009	Export Permits (Ch. 67:02)	-	-	-	80,000
	Administrative Fees and Charges Carried Forward	-	-	-	1,512,000

DRAFT ESTIMATES OF REVENUE, 2026

Head : 07

Trinidad and Tobago

Head 07 - OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
01	Administrative Fees and Charges - Brought Forward	\$ -	\$ -	\$ -	\$ 1,512,000
010	Horses Quarantine Station, Quarantine Fees (Ch. 67:02) (Sub-Items 001-010 formerly under AL1 Ministry of Agriculture, Land and Fisheries)	-	-	-	-
AL1	PERMANENT SECRETARY MINISTRY OF AGRICULTURE, LAND AND FISHERIES (NOW AFI MINISTRY OF AGRICULTURE AND FISHERIES)	-	-	-	1,512,000
001	Fees - San Fernando Hill	31,900	75,000	28,000	-
002	Fees - Caroni Swamp	-	-	-	-
003	Agriculture-Examiner of Animals (Ch. 67:02)	35,113	35,000	38,000	-
004	Veterinary Officers' Fees (Ch. 67:04)	14,832	20,000	20,000	-
005	Dogs and Cats Quarantine Stn. Quarantine Fees (Ch. 67:02)	-	-	-	-
006	Laboratory Fees	7,150	25,000	18,000	-
007	Import Permits (Ch. 67:02)	728,285	1,200,000	1,200,000	-
008	Registration Fees - Praedial Larceny (Ch.10:03)	2,170	2,000	2,300	-
009	Export Permits (Ch. 67:02)	40,700	80,000	80,000	-
010	Horses Quarantine Station, Quarantine Fees (Ch. 67:02) (Sub-Items 001-010 now under AFI Ministry of Agriculture and Fisheries)	-	-	-	-
AL3	COMMISSIONER OF STATE LANDS MINISTRY OF AGRICULTURE, LAND AND FISHERIES (NOW LAS MINISTRY OF LAND AND LEGAL AFFAIRS)	860,150	1,437,000	1,386,300	-
001	Commissioner of State Lands Search Fees	-	-	-	-
002	Miscellaneous	24,600	20,000	20,000	-
003	Licence Fee for Land Reclamation (Ch. 57:01)	-	-	2,925	-
004	Preparation and Processing of Agreement and Leases (Ch. 57:01)	35,200	32,000	23,000	-
005	Processing of Reclamation and Jetty Licences (Ch. 57:01)	470,000	470,000	718,000	-
006	Approval of Building Plans on Lands Subject to State Leases (Ch. 57:01)	10,800	10,000	12,000	-
	Administrative Fees and Charges Carried Forward	1,400,750	1,969,000	2,162,225	1,512,000

DRAFT ESTIMATES OF REVENUE, 2026

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Trinidad and Tobago

Head 07 - OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
		\$	\$	\$	\$
01	Administrative Fees and Charges - Brought Forward	1,400,750	1,969,000	2,162,225	1,512,000
007	Grant of Consent to Assign (Ch. 57:01) (Sub-Items 001-007 now under LA5 Ministry of Land and Legal Affairs)	357,973	335,000	400,000	-
		898,573	867,000	1,175,925	-
AT4	CHIEF STATE SOLICITOR OFFICE OF THE ATTORNEY GENERAL (FORMERLY AT4 OFFICE OF THE AG AND MINISTRY OF LEGAL AFFAIRS)				
001	State Solicitor	272,484	180,000	250,000	250,000
002	Administrator General (Ch. 9:01)	18,000	15,000	15,000	15,000
004	Public Trustee (Ch. 9:01) (Sub-Items 001-004 formerly under AT4 Office of the Attorney General and Ministry of Legal Affairs)	5,595	10,000	10,000	10,000
		296,079	205,000	275,000	275,000
AT6	REGISTRAR GENERAL OFFICE OF THE AG AND MINISTRY OF LEGAL AFFAIRS (NOW LA1 MINISTRY OF LAND AND LEGAL AFFAIRS)				
001	Registrar General (Ch. 19:03)	20,223,683	23,000,000	31,500,000	-
002	Application for Marriage Officers' Licence (Ch. 45:01)	2,350	4,000	4,000	-
003	Marriage Officers' Licence Fee (Ch. 45:01)	3,600	12,000	5,000	-
004	Renewal of Marriage Officers' Licence (Ch. 45:01) (Sub-Items 001-004 now under LA1 Ministry of Land and Legal Affairs)	13,300	15,000	17,000	-
		20,242,933	23,031,000	31,526,000	-
AT7	CONTROLLER INTELLECTUAL PROPERTY OFFICE OFFICE OF THE AG AND MINISTRY OF LEGAL AFFAIRS (NOW LA2 MINISTRY OF LAND AND LEGAL AFFAIRS)				
001	Intellectual Property Fees (Ch. 82:75-82:81) (Sub-Item 001 now under LA2 Ministry of Land and Legal Affairs)	7,145,720	7,000,000	7,000,000	-
	Administrative Fees and Charges Carried Forward	29,443,455	32,540,000	41,363,225	1,787,000

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Head 07 - OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
		\$	\$	\$	\$
01	Administrative Fees and Charges - Brought Forward	29,443,455	32,540,000	41,363,225	1,787,000
EB1	CHIEF ELECTION OFFICER ELECTIONS AND BOUNDARIES COMMISSION				
001	Fees for the Replacement of Identification Cards (Ch. 2:01)	264,660	270,000	317,000	270,000
ED1	PERMANENT SECRETARY MINISTRY OF EDUCATION				
004	External Examination - Local Fees for Candidates	79,235	66,000	66,000	66,000
006	Polytechnic Registration	-	-	-	-
007	Polytechnic Tuition	-	-	-	-
008	Polytechnic Laboratory	-	-	-	-
012	Registration of Teachers	6,580	3,000	8,000	6,500
013	Examination Fees Not Elsewhere Classified	3,776,485	3,100,000	3,500,000	3,500,000
014	Sale of Dictionary of Occupational Titles	-	-	-	-
015	Fees - Certified Examinations Statements & Transcripts	1,810	2,000	2,800	2,000
017	Examination Fees	7,080	5,000	6,500	6,500
		3,871,190	3,176,000	3,583,300	3,581,000
EN1	PERMANENT SECRETARY MINISTRY OF ENERGY AND ENERGY INDUSTRIES				
001	Petroleum Testing Laboratory	-	-	-	-
002	Fees for Competitive Bidding - Petroleum (Ch. 62:01)	1,214,190	2,000,000	1,700,000	2,000,000
004	Oil Impost (Ch. 62:01, Sec. 72-74)	112,363,453	124,642,229	124,801,877	336,555,982
006	Signature Bonuses - Competitive Bidding (Ch. 62:01)	1,684,800	8,160,000	29,353,627	9,750,000
007	Application Fees-Exploration & Production Licences	-	-	-	-
008	Application Fees- Petrochemical Licences (Ch. 62:01)	-	-	-	-
009	Application Fees- Lease Operators (Ch. 62:01)	-	-	-	-
010	Fees for Competitive Bidding - Quarries (Ch 61:03)	-	-	-	-
011	Application Fees- Bids for Wholesale Marketing Licences (Ch. 62:01)	-	-	-	-
013	Fees - Miscellaneous	30,146	10,000	10,000	-
	Administrative Fees and Charges Carried Forward	148,871,894	170,798,229	201,129,029	353,943,982

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Head 07 - OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
		\$	\$	\$	\$
01	Administrative Fees and Charges - Brought Forward	148,871,894	170,798,229	201,129,029	353,943,982
014	Production Bonus- North Coast Marine Area 1 (NCMA1)	-	-	-	-
015	Production Bonuses- Other Companies (Ch. 62:01)	1,688,850	-	-	-
016	Bunkering Company Licence Fee (Ex-vessel and Ex-wharf) (Ch. 62:01)	439,347	304,200	300,000	338,000
017	Bunkering Vessel Inspection Fee (Ex-vessel) (Ch. 62:01)	20,260	20,280	30,000	20,280
018	Facility Inspection Fee (Ex-wharf)(Ch. 62:01)	80,869	40,560	27,000	40,560
019	Fees - Utility Scale Renewable Energy Projects	-	-	-	-
020	Fees - Request for Proposal (RFP)	-	-	-	-
		117,521,915	135,177,269	156,222,504	348,704,822
ET1	REGISTRAR EQUAL OPPORTUNITY TRIBUNAL				
001	Fees	-	-	-	-
FA1	PERMANENT SECRETARY MINISTRY OF FOREIGN AND CARICOM AFFAIRS				
002	Diplomatic Mail Service Charge (Ch. 77:01)	774,268	1,000,000	1,000,000	1,000,000
FN1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
001	Licence Fees - Financial Institutions other than Commercial Banks	-	-	-	-
002	Guarantee Fee - GORTT Loan-by-Loan Guarantee Scheme	1,823,598	2,000,000	1,700,000	2,000,000
		1,823,598	2,000,000	1,700,000	2,000,000
FN2	CHAIRMAN BOARD OF INLAND REVENUE MINISTRY OF FINANCE				
001	Cinematograph Arrangement Fee (Ch. 77:03 Sec 10)	8,855	20,000	20,000	20,000
002	Warden's Search Fees	58,146	60,000	70,000	66,000
003	Pension Plan - Registration Fee (Ch. 84:01)	-	-	-	-
004	Landlord Surcharge - Registration Fee	-	-	-	100,000,000
		67,001	80,000	90,000	100,086,000
	Administrative Fees and Charges Carried Forward	153,766,087	174,243,269	204,276,029	457,428,822

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Head 07 - OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
		\$	\$	\$	\$
01	Administrative Fees and Charges - Brought Forward	153,766,087	174,243,269	204,276,029	457,428,822
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE				
001	Comptroller of Customs and Excise (Ch. 78:01)	12,461,310	11,500,000	13,000,000	13,000,000
002	Processing of Bills of Sight (Ch. 78:01)	1,222	1,500	294,201	3,500
003	Container Processing Fees (Ch. 78:01)	39,309,825	30,000,000	32,000,000	33,000,000
004	Customs Declaration Transaction User Fee (Ch. 78:01)	11,080,623	10,000,000	11,000,000	10,000,000
		62,852,980	51,501,500	56,294,201	56,003,500
FN7	SUPERVISOR OF INSOLVENCY OFFICE OF THE SUPERVISOR OF INSOLVENCY				
001	Fees for Licences and Other Services under the Bankruptcy and Insolvency Act No. 26 of 2007	78,097	78,000	55,000	70,000
FN8	COMMISSIONER OF VALUATIONS MINISTRY OF FINANCE (NOW LA6 MINISTRY OF LAND AND LEGAL AFFAIRS)				
001	Fee for a Certified Copy of or Certified Extract from particulars entered on the Valuation Roll (Sub-Item 001 now under LA6 Ministry of Land and Legal Affairs)	-	-	-	-
HE1	PERMANENT SECRETARY MINISTRY OF HEALTH				
003	Chemist (Ch. 30:01)(Ch. 30:03)	800,370	700,000	800,000	750,000
009	Public Health Inspectors' Overtime Allowances	5,390	3,000	95,000	50,000
		805,760	703,000	895,000	800,000
HO1	PERMANENT SECRETARY MINISTRY OF HOMELAND SECURITY (FORMERLY NSI MINISTRY OF NATIONAL SECURITY)				
001	Naturalisation Certificates (Ch. 1:50)	-	-	-	35,000
002	Registration as a Citizen (Ch. 1:50)	-	-	-	125,000
	Administrative Fees and Charges Carried Forward	217,502,924	226,525,769	261,520,230	514,462,322

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Head 07 - OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
		\$	\$	\$	\$
01	Administrative Fees and Charges - Brought Forward	217,502,924	226,525,769	261,520,230	514,462,322
003	Work Permits - Application Fees (Ch. 18:01)	-	-	-	1,700,000
004	Work Permits - Duration Fees (Ch. 18:01)	-	-	-	14,000,000
005	Travelling Salesmen - Permit Fees (Ch. 18:01)	-	-	-	-
006	Certificate of Residence (Ch. 18:01)	-	-	-	550,000
007	Trinidad and Tobago Forensic Science Centre-Fees for Services (Ch. 7:02)	-	-	-	25,000
008	Overseas Missionary Permits (Ch. 18:01) (Sub-Items 001-008 formerly under NSI Ministry of National Security)	-	-	-	25,000
		-	-	-	16,460,000
H02	CHIEF IMMIGRATION OFFICER MINISTRY OF HOMELAND SECURITY (FORMERLY NS2 MINISTRY OF NATIONAL SECURITY)				
001	Passport and Permit Fees (Ch. 18:01)	-	-	-	25,000,000
002	Immigration - Boarding and Clearing Fees (Ch. 18:01)	-	-	-	1,000,000
005	Restoration of Citizenship - Application Fees (Ch. 1:50)	-	-	-	5,000
006	Restoration of Citizenship - Certificate Fees (Ch. 1:50)	-	-	-	30,000
007	Issue of Letters Confirming Citizenship or Residence (Ch. 18:01)	-	-	-	100,000
008	Replacement of Lost, Stolen or Mutilated Registration Cards - Migrant Registration Framework (MRF)	-	-	-	150,000
009	Replacement of Lost, Stolen or Mutilated Minister's Permit regardless of whether they were issued under the Migrant Registration Framework (MRF) (Sub-Items 001-009 formerly under NS2 Ministry of National Security)	-	-	-	2,500
		-	-	-	26,287,500
H03	COMMISSIONER OF POLICE TRINIDAD AND TOBAGO POLICE SERVICE (FORMERLY NS3 TRINIDAD AND TOBAGO POLICE SERVICE)				
001	Clothing and Powder Cart	-	-	-	-
	Administrative Fees and Charges Carried Forward	217,502,924	226,525,769	261,520,230	557,049,822

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Head 07 - OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
01	Administrative Fees and Charges - Brought Forward	\$ 217,502,924	\$ 226,525,769	\$ 261,520,230	\$ 557,049,822
003	Miscellaneous	-	-	-	8,000,000
004	Fees for Lodgement of Firearms (Ch. 16:01)	-	-	-	130,000
005	Fees - Hosting of Conferences, Seminars and Other Functions (Sub-Items 001-005 formerly under NS3 Trinidad and Tobago Police Service)	-	-	-	-
		-	-	-	8,130,000
H04	CHIEF FIRE OFFICER MINISTRY OF HOMELAND SECURITY (FORMERLY NS4 MINISTRY OF NATIONAL SECURITY)	-	-	-	-
001	Special Services (Ch. 35:50) (Sub-Item 001 formerly under NS4 Ministry of National Security)	-	-	-	500,000
IC2	REGISTRAR INTEGRITY COMMISSION	-	-	-	-
001	Legal Judgements in Favour of the Integrity Commission	513,200	300,000	330,000	300,000
LA1	REGISTRAR GENERAL MINISTRY OF LAND AND LEGAL AFFAIRS (FORMERLY AT6 OFFICE OF THE AG AND MINISTRY OF LEGAL AFFAIRS)	-	-	-	-
001	Registrar General (Ch. 19:03)	-	-	-	27,000,000
002	Application for Marriage Officers' Licence (Ch. 45:01)	-	-	-	4,000
003	Marriage Officers' Licence Fee (Ch. 45:01)	-	-	-	5,500
004	Renewal of Marriage Officers' Licence (Ch. 45:01) (Sub-Items 001-004 formerly under AT6 Office of the Attorney General and Ministry of Legal Affairs)	-	-	-	15,000
		-	-	-	27,024,500
LA2	CONTROLLER INTELLECTUAL PROPERTY OFFICE MINISTRY OF LAND AND LEGAL AFFAIRS (FORMERLY AT7 OFFICE OF THE AG AND MINISTRY OF LEGAL AFFAIRS)	-	-	-	-
001	Intellectual Property Fees (Ch. 82:75-82:81) (Sub-Item 001 formerly under AT7 Office of the Attorney General and Ministry of Legal Affairs)	-	-	-	7,100,000
	Administrative Fees and Charges Carried Forward	218,016,124	226,825,769	261,850,230	600,104,322

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Head 07 - OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
01	Administrative Fees and Charges - Brought Forward	\$ 218,016,124	\$ 226,825,769	\$ 261,850,230	\$ 600,104,322
LA5	COMMISSIONER OF STATE LANDS MINISTRY OF LAND AND LEGAL AFFAIRS (FORMERLY AL3 MINISTRY OF AGRICULTURE, LAND AND FISHERIES)				
001	Commissioner of State Lands Search Fees	-	-	-	-
002	Miscellaneous	-	-	-	20,000
003	Licence Fee for Land Reclamation (Ch. 57:01)	-	-	-	-
004	Preparation and Processing of Agreement and Leases (Ch. 57:01)	-	-	-	32,000
005	Processing of Reclamation and Jetty Licences (Ch. 57:01)	-	-	-	470,000
006	Approval of Building Plans on Lands Subject to State Leases (Ch. 57:01)	-	-	-	10,000
007	Grant of Consent to Assign (Ch. 57:01) (Sub-Items 001-007 formerly under AL3 Ministry of Agriculture, Land and Fisheries)	-	-	-	400,000
		-	-	-	932,000
LA6	COMMISSIONER OF VALUATIONS MINISTRY OF LAND AND LEGAL AFFAIRS (FORMERLY FN8 MINISTRY OF FINANCE)				
001	Fee for a Certified Copy of or Certified Extract from particulars entered on the Valuation Roll (Sub-Item 001 formerly under FN8 Ministry of Finance)	-	-	-	-
LE1	PERMANENT SECRETARY MINISTRY OF LABOUR, SMALL AND MICRO ENTERPRISE DEVELOPMENT (FORMERLY LE1 MINISTRY OF LABOUR)				
001	Registrar, Trade Unions (Ch. 88:02)	25	20	35	30
002	Commissioner of Co-operatives (Ch. 81:03)	-	-	-	100
003	Registrar, Friendly Societies (Ch. 32:50) (Sub-Items 002-003 formerly under YD1 Ministry of Youth Development and National Service)	-	-	-	1,500
		25	20	35	1,630
	Administrative Fees and Charges Carried Forward	218,016,149	226,825,789	261,850,265	601,037,952

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Head 07 - OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
01	Administrative Fees and Charges - Brought Forward	\$ 218,016,149	\$ 226,825,789	\$ 261,850,265	\$ 601,037,952
MJ1	CHIEF MAGISTRATE MAGISTRACY - JUDICIARY				
001	District and Petty Civil Courts (Ch. 4:21)	-	-	-	-
002	Magistrates' Courts (Ch. 4:20)	-	5,000	5,000	5,000
003	Liquor Licences - Application Fees (Ch. 84:10)	4,780	10,000	11,000	10,000
004	Magistrates' Notes of Evidence (Ch. 4:20)	2,884	5,000	3,000	3,000
005	Electronic Monitoring Fees (Act No. 11 of 2012 as amended by Act No. 11 of 2020)	2,709	5,000	13,000	12,000
		10,373	25,000	32,000	30,000
NS1	PERMANENT SECRETARY MINISTRY OF NATIONAL SECURITY (NOW H01 MINISTRY OF HOMELAND SECURITY)				
001	Naturalisation Certificates (Ch. 1:50)	26,000	35,000	35,000	-
002	Registration as a Citizen (Ch. 1:50)	126,089	121,000	135,000	-
003	Work Permits - Application Fees (Ch. 18:01)	1,311,000	2,000,000	1,900,000	-
004	Work Permits - Duration Fees (Ch. 18:01)	12,061,850	14,000,000	12,000,000	-
005	Travelling Salesmen - Permit Fees (Ch. 18:01)	-	-	-	-
006	Certificate of Residence (Ch. 18:01)	635,500	500,000	540,000	-
007	Trinidad and Tobago Forensic Science Centre-Fees for Services (Ch. 7:02)	16,740	25,000	23,000	-
008	Overseas Missionary Permits (Ch. 18:01) (Sub-Items 001-008 now under H01 Ministry of Homeland Security)	49,000	50,000	29,000	-
		14,226,179	16,731,000	14,662,000	-
NS2	CHIEF IMMIGRATION OFFICER MINISTRY OF NATIONAL SECURITY (NOW H02 MINISTRY OF HOMELAND SECURITY)				
001	Passport and Permit Fees (Ch. 18:01)	25,422,337	25,000,000	23,000,000	-
002	Immigration - Boarding and Clearing Fees (Ch. 18:01)	1,007,275	1,000,000	950,000	-
005	Restoration of Citizenship - Application Fees (Ch. 1:50)	5,033	5,000	4,800	-
006	Restoration of Citizenship - Certificate Fees (Ch. 1:50)	27,129	30,000	27,000	-
	Administrative Fees and Charges Carried Forward	258,714,475	269,616,789	300,526,065	601,067,952

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Head 07 - OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
01	Administrative Fees and Charges - Brought Forward	\$ 258,714,475	\$ 269,616,789	\$ 300,526,065	\$ 601,067,952
007	Issue of Letters Confirming Citizenship or Residence (Ch. 18:01)	92,493	100,000	100,000	-
008	Replacement of Lost, Stolen or Mutilated Registration Cards - Migrant Registration Framework (MRF)	145,500	70,000	269,000	-
009	Replacement of Lost, Stolen or Mutilated Minister's Permit regardless of whether they were issued under the Migrant Registration Framework (MRF) (Sub-Items 001-009 now under H02 Ministry of Homeland Security)	2,500	2,000	2,000	-
		26,702,267	26,207,000	24,352,800	-
NS3	COMMISSIONER OF POLICE TRINIDAD AND TOBAGO POLICE SERVICE (NOW H03 TRINIDAD AND TOBAGO POLICE SERVICE)				
001	Clothing and Powder Cart	-	-	-	-
003	Miscellaneous	6,931,580	6,000,000	9,000,000	-
004	Fees for Lodgement of Firearms (Ch. 16:01)	110,180	100,000	119,000	-
005	Fees - Hosting of Conferences, Seminars and Other Functions (Sub-Items 001-005 now under H03 Trinidad and Tobago Police Service)	457,032	-	-	-
		7,498,792	6,100,000	9,119,000	-
NS4	CHIEF FIRE OFFICER MINISTRY OF NATIONAL SECURITY (NOW H04 MINISTRY OF HOMELAND SECURITY)				
001	Special Services (Ch. 35:50) (Sub-Item 001 now under H04 Ministry of Homeland Security)	542,884	500,000	530,000	-
PL1	PERMANENT SECRETARY MINISTRY OF PLANNING, ECONOMIC AFFAIRS AND DEVELOPMENT (FORMERLY PL1 MINISTRY OF PLANNING AND DEVELOPMENT)				
001	Fees - Rental of Car Park Spaces (Sub-Item 001 formerly under PL1 Ministry of Planning and Development)	-	-	-	-
Administrative Fees and Charges Carried Forward		266,996,644	276,388,789	310,546,065	601,067,952

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Head 07 - OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
01	Administrative Fees and Charges - Brought Forward	\$ 266,996,644	\$ 276,388,789	\$ 310,546,065	\$ 601,067,952
PL2	DIRECTOR OF STATISTICS MINISTRY OF PLANNING, ECONOMIC AFFAIRS AND DEVELOPMENT (FORMERLY PL2 MINISTRY OF PLANNING AND DEVELOPMENT)				
001	Supply of Statistical Information (Ch. 19:02)	-	-	-	-
002	Computer Service (C.S.O.) (Ch. 19:02) (Sub-Items 001-002 formerly under PL2 Ministry of Planning and Development)	-	-	-	-
PM1	PERMANENT SECRETARY TO THE PRIME MINISTER OFFICE OF THE PRIME MINISTER	-	-	-	-
001	Censor Cinematograph Film (Ch. 20:10) (Sub-Item 001 now under TRI Ministry of Trade, Investment and Tourism)	36,745	30,000	33,000	-
PUI	PERMANENT SECRETARY MINISTRY OF PUBLIC UTILITIES				
004	Government Electrical Inspector's Fees (Ch. 54:72)	3,639,671	3,500,000	3,820,000	3,500,000
005	Specialized Services - Meteorological Services Division	61,651	100,000	40,000	80,000
006	Water Improvement Rates (Ch. 54:41)	250,000,000	250,000,000	248,940,000	235,553,000
007	Fees - Caribbean Water Loss Conference	-	-	-	-
SC1	DIRECTOR OF PERSONNEL ADMINISTRATION SERVICE COMMISSIONS DEPARTMENT	253,701,322	253,600,000	252,800,000	239,133,000
001	Civil Service Entrance Examination Fees(Ch. 23:01)	354,200	156,000	2,600,000	2,500,000
002	Fees for Copies of Judgement Orders by the Police Service Commission (Ch 1:01)	-	-	-	-
SD1	PERMANENT SECRETARY MINISTRY OF THE PEOPLE ,SOCIAL DEVELOPMENT AND FAMILY SERVICES (FORMERLY SD1 MINISTRY OF SOCIAL DEVELOPMENT AND FAMILY SERVICES)	354,200	156,000	2,600,000	2,500,000
001	Adult Classes (Sub-Item 001 formerly under Ministry of Social Development and Family Services)	-	-	-	-
	Administrative Fees and Charges Carried Forward	521,088,911	530,174,789	565,979,065	842,700,952

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Head 07 - OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
01	Administrative Fees and Charges - Brought Forward	\$ 521,088,911	\$ 530,174,789	\$ 565,979,065	\$ 842,700,952
SJ1	REGISTRAR SUPREME COURT - JUDICIARY				
001	Registrar, Supreme Court (Ch. 4:01)	384,246	250,000	9,000	10,000
002	Commissioner, Workman's Compensation Ordinance (Ch. 88:05)	5	1,000	1,000	1,000
003	Notaries Public Registration Fees (Ch. 6:51)	7,000	5,000	10,500	10,000
004	Marshal (Ch. 4:01)	20	2,500	2,500	2,500
005	Electronic Monitoring Fees (Act No. 11 of 2012 as amended by Act No. 11 of 2020)	16,813	50,000	69,000	60,000
		408,084	308,500	92,000	83,500
SP1	PERMANENT SECRETARY MINISTRY OF SPORT AND COMMUNITY DEVELOPMENT				
001	Community Swimming Pools (Sub-Item 001 now under SY1 Ministry of Sport and Youth Affairs)	110,558	200,000	135,000	-
SY1	PERMANENT SECRETARY MINISTRY OF SPORT AND YOUTH AFFAIRS				
001	Community Swimming Pools (Sub-Item 001 formerly under SP1 Ministry of Sport and Community Development)	-	-	-	150,000
TA1	REGISTRAR TAX APPEAL BOARD				
001	Appeal Board	69,180	81,000	100,000	75,000
TP2	TRANSPORT COMMISSIONER MINISTRY OF TRANSPORT AND CIVIL AVIATION (FORMERLY WT2 MINISTRY OF WORKS AND TRANSPORT)				
001	Weighbridge Fees (Ch. 48:50)	-	-	-	350,000
002	Miscellaneous	-	-	-	-
003	Registration Fee for Testing Station (Ch. 48:50)	-	-	-	10,500
	Administrative Fees and Charges Carried Forward	521,676,733	530,764,289	566,306,065	843,369,952

DRAFT ESTIMATES OF REVENUE, 2026

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Head 07 - OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
		\$	\$	\$	\$
01	Administrative Fees and Charges - Brought Forward	521,676,733	530,764,289	566,306,065	843,369,952
004	Renewal Fee for Testing Station (Ch. 48:50)	-	-	-	40,000
005	Examiner Certificate Fee (Ch. 48:50)	-	-	-	10,000
006	Renewal of Examiner Certificate Fee (Ch. 48:50)	-	-	-	15,000
007	Driver's Rehabilitation Program (DRP)	-	-	-	-
008	Disability Parking Permit (Individual)	-	-	-	4,000
009	Disability Parking Permit (Visitor)	-	-	-	1,000
010	Disability Parking Permit (Entity Organisation or Corporation)	-	-	-	-
011	Duplicate Disability Parking Permit (Sub-Items 001-011 formerly under WT2 Ministry of Works and Transport)	-	-	-	-
TR1	PERMANENT SECRETARY MINISTRY OF TRADE, INVESTMENT AND TOURISM (FORMERLY TR1 MINISTRY OF TRADE AND INDUSTRY)	-	-	-	430,500
001	Inspection of a Public Register	-	-	-	-
002	Certified Copy or Extract from a Public Register	-	-	-	-
003	Censor Cinematograph Film (Ch. 20:10) (Sub-Item 003 formerly under PM1 Office of the Prime Minister)	-	-	-	35,000
W12	DIRECTOR MARITIME SERVICES MINISTRY OF WORKS AND INFRASTRUCTURE (FORMERLY WT3 MINISTRY OF WORKS AND TRANSPORT)	-	-	-	35,000
001	Shipping Office Fees (Ch. 50:10)	-	-	-	25,000
002	Vessel Lay-up Fees	-	-	-	500,000
003	Transshipment Activities Fees (Sub-Items 001-003 formerly under WT3 Ministry of Works and Transport)	-	-	-	150,000
WT2	TRANSPORT COMMISSIONER MINISTRY OF WORKS AND TRANSPORT (NOW TP2 MINISTRY OF TRANSPORT AND CIVIL AVIATION)	-	-	-	675,000
001	Weighbridge Fees (Ch. 48:50)	403,040	325,000	374,000	-
	Administrative Fees and Charges Carried Forward	522,079,773	531,089,289	566,680,065	844,149,952

DRAFT ESTIMATES OF REVENUE, 2026

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Head 07 - OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
		\$	\$	\$	\$
01	Administrative Fees and Charges - Brought Forward	522,079,773	531,089,289	566,680,065	844,149,952
002	Miscellaneous	-	-	-	-
003	Registration Fee for Testing Station (Ch. 48:50)	12,000	25,000	11,000	-
004	Renewal Fee for Testing Station (Ch. 48:50)	34,500	40,000	41,000	-
005	Examiner Certificate Fee (Ch. 48:50)	9,300	10,000	12,000	-
006	Renewal of Examiner Certificate Fee (Ch. 48:50)	10,800	9,000	13,000	-
007	Driver's Rehabilitation Program (DRP)	-	-	-	-
008	Disability Parking Permit (Individual)	-	-	2,400	-
009	Disability Parking Permit (Visitor)	-	-	750	-
010	Disability Parking Permit (Entity Organisation or Corporation)	-	-	-	-
011	Duplicate Disability Parking Permit (Sub-Items 001-011 now under TP2 Ministry of Transport and Civil Aviation)	-	-	-	-
		469,640	409,000	454,150	-
WT3	DIRECTOR MARITIME SERVICES MINISTRY OF WORKS AND TRANSPORT (NOW W12 MINISTRY OF WORKS AND INFRASTRUCTURE)				
001	Shipping Office Fees (Ch. 50:10)	25,500	25,000	26,000	-
002	Vessel Lay-up Fees	239,471	-	875,805	-
003	Transshipment Activities Fees (Sub-Items 001-003 now under W12 Ministry of Works and Infrastructure)	94,494	250,000	108,000	-
		359,465	275,000	1,009,805	-
YD1	PERMANENT SECRETARY MINISTRY OF YOUTH DEVELOPMENT AND NATIONAL SERVICE				
001	Commissioner of Co-operatives (Ch. 81:03)	60	500	525	-
002	Registrar, Friendly Societies (Ch. 32:50) (Sub-Items 001-002 now under LE1 Ministry of Labour, Small and Micro Enterprise Development)	1,980	1,000	900	-
		2,040	1,500	1,425	-
	Sub-Head Total	522,507,878	531,449,789	567,771,445	844,149,952

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Head 07 - OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
02	Fines and Forfeitures	\$	\$	\$	\$
FN1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
001	Fines and Penalties under the Financial Institutions Act No 26 of 2008 (Ch. 79:09)	68,328	124,200	91,500	100,000
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE				
001	Fines and Seizures (Ch. 78:50)(Ch. 78:01)	2,221,327	2,000,000	2,000,000	202,000,000
FN6	PERMANENT SECRETARY MINISTRY OF FINANCE				
001	Penalties - Securities & Exchange Commission (Ch. 83:02)	3,665,750	6,000,000	3,250,000	3,500,000
H02	CHIEF IMMIGRATION OFFICER MINISTRY OF HOMELAND SECURITY (FORMERLY NS2 MINISTRY OF NATIONAL SECURITY)				
001	Fines (Ch. 18:01) (Sub-Item 001 formerly under NS2 Ministry of National Security)	-	-	-	200,000
H04	CHIEF FIRE OFFICER MINISTRY OF HOMELAND SECURITY (FORMERLY NS4 MINISTRY OF NATIONAL SECURITY)				
001	Fines (Ch. 35:50) (Sub-Item 001 formerly under NS4 Ministry of National Security)	-	-	-	5,000
H05	COMMISSIONER OF PRISONS MINISTRY OF HOMELAND SECURITY (FORMERLY NS5 MINISTRY OF NATIONAL SECURITY)				
001	Fines (Ch. 13:01) (Sub-Item 001 formerly under NS5 Ministry of National Security)	-	-	-	1,000
	Fines and Forfeitures Carried Forward	5,955,405	8,124,200	5,341,500	205,806,000

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Head 07 - OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
02	Fines and Forfeitures - Brought Forward	\$ 5,955,405	\$ 8,124,200	\$ 5,341,500	\$ 205,806,000
IC1	REGISTRAR INDUSTRIAL COURT				
001	Fines (Ch. 88:01)	10,000	400,000	95,000	200,000
MJ1	CHIEF MAGISTRATE MAGISTRACY - JUDICIARY				
001	Magistrates' Courts (Ch. 4:20)	9,348,086	17,000,000	9,500,000	11,000,000
002	Petty Civil Courts (Ch. 4:21)	-	-	-	-
003	Poundage Fees (Ch. 67:03)	2,250	2,500	2,700	2,500
004	Miscellaneous	750	-	-	-
005	Motor Vehicles and Road Traffic (Fixed Penalty) (Amendment) Regulations, 1984 (Ticket System) (Ch. 48:52)	12,250	30,000	-	-
006	Public Health Fines (Fixed Penalty) Under the Public Health Ordinance, Ch 12 No. 4 (Amendment) Act No. 23 of 2020	1,599,000	-	-	-
		10,962,336	17,032,500	9,502,700	11,002,500
NS2	CHIEF IMMIGRATION OFFICER MINISTRY OF NATIONAL SECURITY (NOW H02 MINISTRY OF HOMELAND SECURITY)				
001	Fines (Ch. 18:01) (Sub-Item 001 now under H02 Ministry of Homeland Security)	237,000	200,000	130,000	-
NS4	CHIEF FIRE OFFICER MINISTRY OF NATIONAL SECURITY (NOW H04 MINISTRY OF HOMELAND SECURITY)				
001	Fines (Ch. 35:50) (Sub-Item 001 now under H04 Ministry of Homeland Security)	-	5,000	5,500	-
NS5	COMMISSIONER OF PRISONS MINISTRY OF NATIONAL SECURITY (NOW H05 MINISTRY OF HOMELAND SECURITY)				
001	Fines (Ch. 13:01) (Sub-Item 001 now under H05 Ministry of Homeland Security)	1,320	1,000	1,000	-
	Fines and Forfeitures Carried Forward	17,166,061	25,762,700	15,075,700	217,008,500

DRAFT ESTIMATES OF REVENUE, 2026

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Head 07 - OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
02	Fines and Forfeitures - Brought Forward	\$ 17,166,061	\$ 25,762,700	\$ 15,075,700	\$ 217,008,500
PM1	PERMANENT SECRETARY TO THE PRIME MINISTER OFFICE OF THE PRIME MINISTER				
001	Penalties and Fines - National Library and Information Services (NALIS)	-	-	-	-
SC1	DIRECTOR OF PERSONNEL ADMINISTRATION SERVICE COMMISSIONS DEPARTMENT				
001	Fines (Ch. 1:01)	171,223	80,000	115,000	100,000
SJ1	REGISTRAR SUPREME COURT - JUDICIARY				
001	Supreme Court (Ch. 4:01)	146,733	100,000	990,000	900,000
002	Poundage Fees (Ch. 4:01)	20,540	50,000	15,000	10,000
		167,273	150,000	1,005,000	910,000
TP2	TRANSPORT COMMISSIONER MINISTRY OF TRANSPORT AND CIVIL AVIATION (FORMERLY WT2 MINISTRY OF WORKS AND TRANSPORT)				
001	Fines - Late Registration of Transfer (Used Motor Vehicles)(Ch. 48:50)	-	-	-	160,000
002	Penalty-Late Renewal of Driving Permits (Ch.48:50)	-	-	-	5,700,000
003	Fixed Penalty Traffic Ticketing System - Motor Vehicles and Road Traffic Act. (Amendment) Act No. 9 of 2017 (Sub-Items 001-003 formerly under WT2 Ministry of Works and Transport)	-	-	-	100,000,000
		-	-	-	105,860,000
TR1	PERMANENT SECRETARY MINISTRY OF TRADE, INVESTMENT AND TOURISM (FORMERLY TR1 MINISTRY OF TRADE AND INDUSTRY)				
001	Failure of a person who carries on the business of a scrap metal collector to obtain a scrap metal collector's licence	-	-	-	-
	Fines and Forfeitures Carried Forward	17,504,557	25,992,700	16,195,700	323,878,500

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Head 07 - OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
02	Fines and Forfeitures - Brought Forward	\$ 17,504,557	\$ 25,992,700	\$ 16,195,700	\$ 323,878,500
002	Failure of a person who has been granted a scrap metal collector's licence to adhere to the terms, conditions, restrictions and requirements of his licence	-	-	-	-
003	Failure of a person who carries on the business of a scrap metal dealer to obtain a scrap metal dealer's licence	-	-	-	-
004	The operation by a scrap metal dealer of a scrap metal site that is not specified in his dealer's licence	-	-	-	-
005	Failure of a person who has been granted a scrap metal dealer's licence to adhere to the terms, conditions, restrictions and requirements of his licence	-	-	-	-
006	Failure of a licensed scrap metal collector to display his licence in the motor vehicle or goods vehicle used in his business as a scrap metal collector	-	-	-	-
007	Failure of a licensed scrap metal dealer to display his licence in a prominent place in an area accessible to the public at each scrap metal site listed in his licence or sign required to be displayed in accordance with section 17(3)(b)	-	-	-	-
008	No person shall purchase or receive scrap metal except between the hours of 7AM and 6PM.	-	-	-	-
009	No person shall sort, pack, load scrap metal at a scrap metal site except between the hours of 7AM and 6PM	-	-	-	-
010	No person shall deal in scrap metal with any person who is under the influence of any intoxicating liquor or drug, when the condition is visible or apparent	-	-	-	-
011	Failure to wear scrap metal collector's identification badge (Sub-Items 001-011 formerly under TRI Ministry of Trade and Industry)	-	-	-	-
		-	-	-	-
	Fines and Forfeitures Carried Forward	17,504,557	25,992,700	16,195,700	323,878,500

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Head 07 - OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
02	Fines and Forfeitures - Brought Forward	\$ 17,504,557	\$ 25,992,700	\$ 16,195,700	\$ 323,878,500
WT2	TRANSPORT COMMISSIONER MINISTRY OF WORKS AND TRANSPORT (NOW TP2 MINISTRY OF TRANSPORT AND CIVIL AVIATION)				
001	Fines - Late Registration of Transfer (Used Motor Vehicles)(Ch. 48:50)	237,400	158,000	126,000	-
002	Penalty-Late Renewal of Driving Permits (Ch. 48:50)	7,903,000	5,700,000	5,600,000	-
003	Fixed Penalty Traffic Ticketing System - Motor Vehicles and Road Traffic Act, (Amendment) Act No. 9 of 2017 (Sub-Items 001-003 now under TP2 Ministry of Transport and Civil Aviation)	71,626,862	100,000,000	91,000,000	-
		79,767,262	105,858,000	96,726,000	-
	Sub-Head Total	97,271,819	131,850,700	112,921,700	323,878,500
03	Pension Contributions				
FN1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
001	Contributions to Widows' and Orphans' Pension Scheme (Ch. 23:54)	695,607	700,000	695,699	700,000
002	Police Service- Contribution to Superannuation Fund (Ch. 23:52)	12,743,610	15,000,000	12,598,331	15,000,000
003	Fire Services - Contribution to Superannuation Fund (Ch. 23:52)	3,996,487	3,500,000	3,121,263	3,500,000
005	Trinidad and Tobago Defence Force - Contribution to Superannuation Fund (Ch. 23:52)	50,126,673	40,000,000	33,169,200	40,000,000
006	Members of Parliament	1,371,009	1,500,000	2,700,000	1,800,000
007	Heads of Missions (Ch. 17:04)	256,812	238,000	238,273	256,000
008	Officers on Secondment (Ch. 23:52)	-	100,000	17,323	10,000
02	University of the West Indies	-	-	-	-
11	Trinidad and Tobago Bureau of Standards	-	-	-	-
	Pension Contributions Carried Forward	69,190,198	61,038,000	52,540,089	61,266,000

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Head 07 - OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
		\$	\$	\$	\$
03	Pension Contributions - Brought Forward	69,190,198	61,038,000	52,540,089	61,266,000
12	Legal Aid and Advisory Authority	-	-	-	-
16	Airports Authority of Trinidad and Tobago	-	-	-	-
20	National Institute of Higher Education Research Science and Technology (NIHERST)	7,782	-	-	-
23	Public Services Association	-	1,000	1,000	-
33	Trinidad & Tobago Securities & Exchange Commission	-	-	-	-
34	Trinidad & Tobago Industrial Development Corporation (TIDCO)	-	-	-	-
35	National Agricultural Marketing and Development Corporation (NAMDEVCO)	91,591	-	-	-
37	College of Science, Technology and Applied Arts of Trinidad and Tobago	-	-	-	-
39	Telecommunications Authority of T & T	-	-	-	-
40	University of Trinidad and Tobago (UTT)	-	-	133,099	100,000
41	Office of Procurement Regulation	67,485	73,620	14,389	10,000
		166,858	74,620	148,488	110,000
009	Prison Service - Contribution to Superannuation Fund (Ch. 13:02)	6,521,323	5,200,000	4,617,992	5,600,000
	Sub-Head Total	75,878,379	66,312,620	57,306,569	66,976,000
04	Non-Industrial Sales				
AF1	PERMANENT SECRETARY MINISTRY OF AGRICULTURE AND FISHERIES (FORMERLY ALI MINISTRY OF AGRICULTURE, LAND AND FISHERIES)				
001	Sale of Plants and Produce				
01	St. Augustine Station	-	-	-	700,000
02	La Reunion Station	-	-	-	420,000
04	Marper Farm	-	-	-	100,000
		-	-	-	1,220,000
004	Central Experimental Station	-	-	-	100,000
	Non-Industrial Sales Carried Forward	-	-	-	1,320,000

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Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
		\$	\$	\$	\$
04	Non-Industrial Sales - Brought Forward	-	-	-	1,320,000
005	Extension Services Division	-	-	-	70,000
006	St. Joseph Farm - Trinidad	-	-	-	300,000
009	Sale of Apiary Products	-	-	-	13,000
010	Chaguaramas Estate	-	-	-	2,000
012	Chaguaramas Agricultural Development Project	-	-	-	50,000
016	Sale of Drugs	-	-	-	70,000
018	Hillside Station (St Michael Estate)	-	-	-	1,000
021	La Pastora Station (Horticulture Division)	-	-	-	220,000
023	Forests - Miscellaneous	-	-	-	2,000
024	Forests - Sale of Timber and Produce (Sub-Items 001-024 formerly under AL1 Ministry of Agriculture, Land and Fisheries)	-	-	-	4,000,000
		-	-	-	6,048,000
AL1	PERMANENT SECRETARY MINISTRY OF AGRICULTURE, LAND AND FISHERIES (NOW AFI MINISTRY OF AGRICULTURE AND FISHERIES)				
001	Sale of Plants and Produce				
01	St. Augustine Station	664,046	600,000	852,200	-
02	La Reunion Station	394,486	450,000	530,500	-
04	Marper Farm	99,396	100,000	100,000	-
		1,157,928	1,150,000	1,482,700	-
004	Central Experimental Station	67,256	70,000	130,000	-
005	Extension Services Division	39,552	45,000	75,060	-
006	St. Joseph Farm - Trinidad	278,277	300,000	375,860	-
009	Sale of Apiary Products	9,765	12,000	15,165	-
010	Chaguaramas Estate	1,132	3,000	1,264	-
012	Chaguaramas Agricultural Development Project	53,192	42,000	60,000	-
016	Sale of Drugs	70,003	65,000	75,371	-
018	Hillside Station (St Michael Estate)	-	1,000	800	-
021	La Pastora Station (Horticulture Division)	237,210	220,000	230,000	-
023	Forests - Miscellaneous	535	4,000	2,169	-
024	Forests - Sale of Timber and Produce (Sub-Items 001-024 now under AFI Ministry of Agriculture and Fisheries)	2,937,776	3,000,000	700,000	-
		4,852,626	4,912,000	3,148,389	-
	Non-Industrial Sales Carried Forward	4,852,626	4,912,000	3,148,389	6,048,000

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Head 07 - OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
04	Non-Industrial Sales - Brought Forward	\$ 4,852,626	\$ 4,912,000	\$ 3,148,389	\$ 6,048,000
AL2	DIRECTOR OF SURVEYS MINISTRY OF AGRICULTURE, LAND AND FISHERIES (NOW LA4 MINISTRY OF LAND AND LEGAL AFFAIRS)				
001	Hydrographic Unit - Sale of Nautical Documents	920	1,000	850	-
002	Surveys - Sale of Maps, Cadastral Information and Other Related Documents	64,788	48,000	33,816	-
003	Sale of Survey Control Information (Ch. 58:04)	25,980	30,000	28,363	-
004	Sale of Digital Products (Ch. 58:04) (Sub-Items 001-004 now under LA4 Ministry of Land and Legal Affairs)	20,806	22,000	19,250	-
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AT5	PERMANENT SECRETARY OFFICE OF THE ATTORNEY GENERAL (FORMERLY AT5 OFFICE OF THE AG AND MINISTRY OF LEGAL AFFAIRS)	112,494	101,000	82,279	-
001	Sale of Publications (Ch. 3:02) (Sub-Item 001 formerly under AT5 Office of the Attorney General and Ministry of Legal Affairs)	13,750	15,000	3,500	5,000
CD1	PERMANENT SECRETARY MINISTRY OF CULTURE AND COMMUNITY DEVELOPMENT				
001	Sale of Goods (Sub-Item 001 formerly under SP1 Ministry of Sport and Community Development)	-	-	-	-
002	National Cultural Council - Sale of Literature (Sub-Item 002 formerly under TCI Ministry of Tourism, Culture and the Arts)	-	-	-	-
		-----	-----	-----	-----
EB1	CHIEF ELECTION OFFICER ELECTIONS AND BOUNDARIES COMMISSION	-	-	-	-
001	Electoral - Sale of Lists (Ch. 2:01)	15,315	50,000	65,672	30,000
003	Electoral Sale of Maps (Ch. 2:01)	7,705	30,000	31,218	15,000
	Non-Industrial Sales Carried Forward	5,001,890	5,108,000	3,331,058	6,098,000

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Head 07 - OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
04	Non-Industrial Sales - Brought Forward	\$ 5,001,890	\$ 5,108,000	\$ 3,331,058	\$ 6,098,000
004	Electoral - Sale of Reports (Ch. 2:01)	1,600	5,000	5,650	3,000
		24,620	85,000	102,540	48,000
EN1	PERMANENT SECRETARY MINISTRY OF ENERGY AND ENERGY INDUSTRIES				
001	Sale of Reports and Maps	157,993	1,000	5,600	10,000
FN1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
	SALE OF GOVERNMENT STORES AND OTHER PROPERTY				
001	Sale of Obsolete, Redundant and Unserviceable Government Stores and Property (Ch. 71:91)	155,799	500,000	3,418,700	2,000,000
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE				
001	Sale of Spirits Stock Books (Ch. 84:10)	6,215	5,000	5,150	5,000
002	Sale of Certificate Books (Spirit Removal) (Ch. 84:10)	112,550	100,000	110,000	100,000
003	Sale of Certificate Books (Petrol Removal) (Ch. 78:50)	30,200	30,000	60,000	30,000
004	Sale of Goods	108,610	-	-	-
		257,575	135,000	175,150	135,000
HE1	PERMANENT SECRETARY MINISTRY OF HEALTH				
003	Sale of Stores	-	-	-	-
H05	COMMISSIONER OF PRISONS MINISTRY OF HOMELAND SECURITY (FORMERLY NS5 MINISTRY OF NATIONAL SECURITY)				
001	Prison Industries (Sub-Item 001 formerly under NS5 Ministry of National Security)	-	-	-	60,000
	Non-Industrial Sales Carried Forward	5,574,857	5,749,000	6,936,158	8,306,000

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Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
04	Non-Industrial Sales - Brought Forward	\$ 5,574,857	\$ 5,749,000	\$ 6,936,158	\$ 8,306,000
IC1	REGISTRAR INDUSTRIAL COURT				
001	Sale of Publications	492,728	400,000	500,000	400,000
LA4	DIRECTOR OF SURVEYS MINISTRY OF LAND AND LEGAL AFFAIRS (FORMERLY AL2 MINISTRY OF AGRICULTURE, LAND AND FISHERIES)				
001	Hydrographic Unit - Sale of Nautical Documents	-	-	-	1,000
002	Surveys - Sale of Maps, Cadastral Information and Other Related Documents	-	-	-	48,000
003	Sale of Survey Control Information (Ch. 58:04)	-	-	-	20,000
004	Sale of Digital Products (Ch. 58:04) (Sub-Items 001 - 004 formerly under AL2 Ministry of Agriculture, Land and Fisheries)	-	-	-	22,000
		-	-	-	91,000
NS5	COMMISSIONER OF PRISONS MINISTRY OF NATIONAL SECURITY (NOW H05 MINISTRY OF HOMELAND SECURITY)				
001	Prison Industries (Sub-Item 001 now under H05 Ministry of Homeland Security)	37,680	60,000	88,300	-
PM1	PERMANENT SECRETARY TO THE PRIME MINISTER OFFICE OF THE PRIME MINISTER				
001	Printing and Stationery	330,148	295,000	600,000	600,000
SJ1	REGISTRAR SUPREME COURT - JUDICIARY				
001	Sale of Annual Index	40	10,000	1,000	500
SP1	PERMANENT SECRETARY MINISTRY OF SPORT AND COMMUNITY DEVELOPMENT				
003	Sale of Goods (Sub-Item 003 now under CD1 Ministry of Culture and Community Development)	-	-	-	-
	Non-Industrial Sales Carried Forward	6,435,453	6,514,000	8,125,458	9,397,500

DRAFT ESTIMATES OF REVENUE, 2026

Head : 07

Trinidad and Tobago

Head 07 - OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
04	Non-Industrial Sales - Brought Forward	\$ 6,435,453	\$ 6,514,000	\$ 8,125,458	\$ 9,397,500
SY1	PERMANENT SECRETARY MINISTRY OF SPORT AND YOUTH AFFAIRS				
001	Persto Praesto Estate - Sale of Produce	-	-	-	-
002	Chatham Youth Camp (Sub-items 001-002 formerly under YD1 Ministry of Youth Development and National Service)	-	-	-	-
TA1	REGISTRAR TAX APPEAL BOARD	-	-	-	-
001	Sale of Publications	-	-	-	-
TC1	PERMANENT SECRETARY MINISTRY OF TOURISM, CULTURE AND THE ARTS				
001	National Cultural Council - Sale of Literature (Sub-Item 001 now under CD1 Ministry of Culture and Community Development)	-	-	-	-
TP2	TRANSPORT COMMISSIONER MINISTRY OF TRANSPORT AND CIVIL AVIATION (FORMERLY WT2 MINISTRY OF WORKS AND TRANSPORT)				
002	Sale of Inspection Stickers (Ch. 48:50) (Sub-Item 002 formerly under WT2 Ministry of Works and Transport)	-	-	-	16,000,000
WI2	DIRECTOR MARITIME SERVICES MINISTRY OF WORKS AND INFRASTRUCTURE (FORMERLY WT3 MINISTRY OF WORKS AND TRANSPORT)				
001	Sale of Records	-	-	-	100,000
002	Navigational Aids (Sub-Items 001-002 formerly under WT3 Ministry of Works and Transport)	-	-	-	10,000
		-	-	-	110,000
	Non-Industrial Sales Carried Forward	6,435,453	6,514,000	8,125,458	25,507,500

DRAFT ESTIMATES OF REVENUE, 2026

Head : 07

Trinidad and Tobago

Head 07 - OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
04	Non-Industrial Sales - Brought Forward	\$ 6,435,453	\$ 6,514,000	\$ 8,125,458	\$ 25,507,500
WT2	TRANSPORT COMMISSIONER MINISTRY OF WORKS AND TRANSPORT (NOW TP2 MINISTRY OF TRANSPORT AND CIVIL AVIATION)				
002	Sale of Inspection Stickers (Ch. 48:50) (Sub-Item 002 now under TP2 Ministry of Transport and Civil Aviation)	7,897,500	14,000,000	12,098,970	-
WT3	DIRECTOR MARITIME SERVICES MINISTRY OF WORKS AND TRANSPORT (NOW W12 MINISTRY OF WORKS AND INFRASTRUCTURE)				
001	Sale of Records	96,900	100,000	96,200	-
002	Navigational Aids (Sub-Items 001-002 now under W11 Ministry of Works and Infrastructure)	50	10,000	8,300	-
		96,950	110,000	104,500	-
YD1	PERMANENT SECRETARY MINISTRY OF YOUTH DEVELOPMENT AND NATIONAL SERVICE				
001	Persto Praesto Estate - Sale of Produce	-	-	-	-
002	Chatham Youth Camp (Sub-Items 001-002 now under SY1 Ministry of Sport and Youth Affairs)	-	-	-	-
		-	-	-	-
	Sub-Head Total	14,429,903	20,624,000	20,328,928	25,507,500
06	Other (Miscellaneous)				
AG1	DEPUTY AUDITOR GENERAL AUDITOR GENERAL DEPARTMENT				
	CONTRIBUTION FOR AUDIT ACCOUNTS				
001	Port-of-Spain Corporation	54,665	50,000	77,966	78,000
	Other (Miscellaneous) Carried Forward	54,665	50,000	77,966	78,000

DRAFT ESTIMATES OF REVENUE, 2026

Head : 07

Trinidad and Tobago

Head 07 - OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
06	Other (Miscellaneous) - Brought Forward	\$ 54,665	\$ 50,000	\$ 77,966	\$ 78,000
002	San Fernando Corporation	-	38,000	85,000	-
003	Arima Borough Corporation	-	-	38,299	40,000
004	Point Fortin Borough Corporation	-	192,000	192,000	227,710
005	Agricultural Development Bank	152,862	-	52,000	-
006	Regional Corporations	235,151	90,000	250,000	200,000
CONTRIBUTION FOR AUDIT ACCOUNTS					
008	Public Transport Service Corporation	69,674	-	-	-
009	Other Authorities	1,520,767	1,000,000	1,281,354	2,000,000
010	Chaguanas Borough Corporation	51,077	-	-	-
		2,084,196	1,370,000	1,976,619	2,545,710
AT4	CHIEF STATE SOLICITOR OFFICE OF THE ATTORNEY GENERAL (FORMERLY AT4 OFFICE OF THE AG AND MINISTRY OF LEGAL AFFAIRS)				
001	Recovery of Cost (Sub-Item 001 formerly under AT4 Office of the Attorney General and Ministry of Legal Affairs)	76,872	45,000	100,000	100,000
CD1	PERMANENT SECRETARY MINISTRY OF CULTURE AND COMMUNITY DEVELOPMENT				
001	Proceeds from Best Village (Sub-Item 001 formerly under SPI Ministry of Sport and Community Development)	-	-	-	-
ED1	PERMANENT SECRETARY MINISTRY OF EDUCATION				
001	Recoveries of Expenses from Government Scholars (Sub-Item 001 now under TEI Ministry of Tertiary Education and Skills Training)	27,907,444	22,000,000	23,922,148	-
EN1	PERMANENT SECRETARY MINISTRY OF ENERGY AND ENERGY INDUSTRIES				
001	Seismographic Surveys	3,688,153	3,000,000	8,858,896	3,000,000
	Other (Miscellaneous) Carried Forward	33,756,665	26,415,000	34,857,663	5,645,710

Trinidad and Tobago

Head 07 - OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
		\$	\$	\$	\$
06	Other (Miscellaneous) - Brought Forward	33,756,665	26,415,000	34,857,663	5,645,710
002	Surplus Income from the Sale of Petroleum Products (Ch. 62:02)	40,601,808	80,000,000	154,506,843	10,000,000
		44,289,961	83,000,000	163,365,739	13,000,000
FA1	PERMANENT SECRETARY MINISTRY OF FOREIGN AND CARICOM AFFAIRS				
001	Contribution of Overseas Staff towards the Cost of Living Accommodation (Ch. 23:01)	734,130	725,000	721,277	850,000
FN1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
001	Gain on Sale of Investments	18,566	30,000	30,000	30,000
002	Recoveries of Overpayments Relating to Previous Years (Ch. 69:01)	96,890,504	40,000,000	52,000,000	50,000,000
005	Life Insurance Companies Salary Deduction Plan	611,161	600,000	600,000	600,000
008	Telephone, Telegram and Cablegram Charges	54,923	-	183	1,000
009	Government Vehicles Insurance Fund	181,291	200,000	238,711	200,000
010	Sundry	1,274,270	500,000	151,554,064	500,000
011	Unclaimed Deposits	4,293,163	500,000	500,000	500,000
012	In-operative Accounts at Commercial Banks (Ch. 79:09)	12,505,020	20,000,000	10,000,000	20,000,000
016	Fees - Payment for the Use of Caption - "Brokers to the Government of Trinidad and Tobago."	-	-	-	-
020	Gain on Treasury Bills	-	-	-	-
023	Net Settlement on Swap Transaction - Loan - Citibank N.A.	-	-	-	-
025	Recovery of Expenses - Items issued to Public Officers for Personal Use	131,671	100,000	351,466	100,000
026	Caribbean Catastrophe Risk Insurance Facility Segregated Portfolio Company (CCRIF SPC)	2,894,977	5,000,000	5,000,000	3,000,000
027	Withdrawal, Redemption, Demonetization of One Cent Coins	26	25	25	25
028	Revaluation of Domestic Currencies	-	-	-	-
029	Recovery of financial assistance from CL Financial Limited and its affiliates	1,068,880,357	-	39,053,110	-
		1,187,735,929	66,930,025	259,327,559	74,931,025
	Other (Miscellaneous) Carried Forward	1,262,828,532	174,070,025	449,413,342	91,426,735

DRAFT ESTIMATES OF REVENUE, 2026

Head : 07

Trinidad and Tobago

Head 07 - OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
06	Other (Miscellaneous) - Brought Forward	\$ 1,262,828,532	\$ 174,070,025	\$ 449,413,342	\$ 91,426,735
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE				
001	Excise Warehouse (Ch. 78:50)	1,283,915	1,100,000	1,191,409	1,100,000
H02	CHIEF IMMIGRATION OFFICER MINISTRY OF HOMELAND SECURITY (FORMERLY NS2 MINISTRY OF NATIONAL SECURITY)				
001	Refund of Repatriation Expenses (Ch. 18:01) (Sub-Item 001 now under H02 Ministry of Homeland Security)	-	-	-	-
NS2	CHIEF IMMIGRATION OFFICER MINISTRY OF NATIONAL SECURITY (NOW H02 MINISTRY OF HOMELAND SECURITY)				
001	Refund of Repatriation Expenses (Ch. 18:01) (Sub-Item 001 now under H02 Ministry of Homeland Security)	-	-	-	-
PL1	PERMANENT SECRETARY MINISTRY OF PLANNING, ECONOMIC AFFAIRS AND DEVELOPMENT (FORMERLY PL1 MINISTRY OF PLANNING AND DEVELOPMENT)				
003	Damages and Recovery of Cost - Environmental Management Authority (Ch. 35:05) (Sub-Item 003 formerly under PL1 Ministry of Planning and Development)	284,961	200,000	380,517	200,000
SP1	PERMANENT SECRETARY MINISTRY OF SPORT AND COMMUNITY DEVELOPMENT				
001	Proceeds from Best Village (Sub-Item 001 now under CD1 Ministry of Culture and Community Development)	-	-	-	-
	Other (Miscellaneous) Carried Forward	1,264,397,408	175,370,025	450,985,268	92,726,735

Trinidad and Tobago

Head 07 - OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
06	Other (Miscellaneous) - Brought Forward	\$ 1,264,397,408	\$ 175,370,025	\$ 450,985,268	\$ 92,726,735
TE1	PERMANENT SECRETARY MINISTRY OF TERTIARY EDUCATION AND SKILLS TRAINING				
001	Recoveries of Expenses from Government Scholars (Sub-Item 001 formerly under ED1 Ministry of Education)	-	-	-	22,000,000
W12	DIRECTOR MARITIME SERVICES MINISTRY OF WORKS AND INFRASTRUCTURE (FORMERLY WT3 MINISTRY OF WORKS AND TRANSPORT)				
001	Overtime to Maritime Services Division	-	-	-	5,000
002	Navigational Aids Dues (formerly Operation and Maintenance of Navigational Aids) (Ch. 50:10)	-	-	-	6,000,000
003	Surveys and Examinations (Ch. 50:08) (Sub-Items 001-003 formerly under WT3 Ministry of Works and Transport)	-	-	-	55,000
		-	-	-	6,060,000
WT3	DIRECTOR MARITIME SERVICES MINISTRY OF WORKS AND TRANSPORT (NOW W12 MINISTRY OF WORKS AND INFRASTRUCTURE)				
001	Overtime to Maritime Services Division	5,510	7,000	6,375	-
002	Navigational Aids Dues (formerly Operation and Maintenance of Navigational Aids) (Ch. 50:10)	6,684,568	6,000,000	6,800,000	-
003	Surveys and Examinations (Ch. 50:08) (Sub-Items 001-003 now under W12 Ministry of Works and Infrastructure)	35,140	30,000	54,175	-
		6,725,218	6,037,000	6,860,550	-
	Sub-Head Total	1,271,122,626	181,407,025	457,845,818	120,786,735

DRAFT ESTIMATES OF REVENUE, 2026

Head : 08

Trinidad and Tobago

Head 08 - REPAYMENT OF PAST LENDING

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
03	Repayment of Loans by Public Enterprises	\$ 1,015,019,899	\$ 502,000,000	\$ 677,640,000	\$ 1,500,000
04	Repayment of Loans by Other Enterprises	5,922	30,000	19,012	30,000
06	Repayment of Other Loans	6,750,400	6,780,000	6,780,000	6,780,000
07	Repayment of International Loans	-	-	-	-
Total		1,021,776,221	508,810,000	684,439,012	8,310,000

Estimates 2026	...	...	...	8,310,000
Revised Estimates 2025	...	...	...	684,439,012
Decrease	...	...	...	676,129,012

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
03	Repayment of Loans by Public Enterprises	\$	\$	\$	\$
FNI	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
023	PETROTRIN - Energy Sector Loan	-	-	-	-
028	Trinidad Generation Unlimited	-	-	-	-
029	UDECOTT	1,013,850,000	500,000,000	675,940,000	-
		1,013,850,000	500,000,000	675,940,000	-
HSI	PERMANENT SECRETARY MINISTRY OF HOUSING (FORMERLY HSI MINISTRY OF HOUSING AND URBAN DEVELOPMENT)				
002	NIPDEC-Prada Street/Flagstaff Hill	-	-	-	-
003	Shelter Construction Financing Facility (Sub-Items 002-003 formerly under HSI Ministry of Housing and Urban Development)	1,169,899	2,000,000	1,700,000	1,500,000
		1,169,899	2,000,000	1,700,000	1,500,000
Sub-Head Total		1,015,019,899	502,000,000	677,640,000	1,500,000

DRAFT ESTIMATES OF REVENUE, 2026

Head : 08

Trinidad and Tobago

Head 08 - REPAYMENT OF PAST LENDING

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
04	<u>Repayment of Loans by Other Enterprises</u>	\$	\$	\$	\$
FN1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
016	Principal Repayment on Liquidity Support to the GORTT by Credit Unions	5,922	30,000	19,012	30,000
	Sub-Head Total	5,922	30,000	19,012	30,000
06	<u>Repayment of Other Loans</u>				
FN1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
011	Government of St. Lucia	6,750,400	6,780,000	6,780,000	6,780,000
012	Government of Grenada	-	-	-	-
013	Government of St. Vincent	-	-	-	-
	Sub-Head Total	6,750,400	6,780,000	6,780,000	6,780,000

DRAFT ESTIMATES OF REVENUE, 2026

Head : 09

Trinidad and Tobago

Head 09 - CAPITAL REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
02	Sale of Assets	\$ 3,132,651	\$ 4,003,506,000	\$ 3,570,259	\$ 703,515,000
07	Unspent Balances Stat. Boards & Similar Bodies	4,955,788	4,000,000	3,246,116	4,000,000
09	Grants	11,164,915	3,750,000	-	3,646,000
10	Extraordinary	-	-	1,346,865,997	-
11	Transfers From Student Revolving Loan Fund	-	-	-	-
12	Transfers from Funds	-	-	-	-
Total		19,253,354	4,011,256,000	1,353,682,372	711,161,000

Estimates 2026	711,161,000
Revised Estimates 2025	1,353,682,372
Decrease	642,521,372

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
02	Sale of Assets	\$	\$	\$	\$
AL3	COMMISSIONER OF STATE LANDS MINISTRY OF AGRICULTURE, LAND AND FISHERIES (NOW LAS MINISTRY OF LAND AND LEGAL AFFAIRS)				
001	Sale of Lands Formerly Owned by Caroni (1975) Ltd (Sub-Item 001 now under LAS Ministry of Land and Legal Affairs)	3,098,651	3,500,000	3,564,259	-
FN5	PERMANENT SECRETARY MINISTRY OF FINANCE (INVESTMENTS DIVISION)				
001	Sale of Shares in Methanol Holding International Limited (MHIL)	-	-	-	-
	Sale of Assets Carried Forward	3,098,651	3,500,000	3,564,259	-

DRAFT ESTIMATES OF REVENUE, 2026

Head : 09

Trinidad and Tobago

Head 09 - CAPITAL REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
02	Sale of Assets - Brought Forward	\$ 3,098,651	\$ 3,500,000	\$ 3,564,259	\$ -
002	Sale of Other Assets	-	4,000,000,000	-	700,000,000
		-	4,000,000,000	-	700,000,000
LA5	COMMISSIONER OF STATE LANDS MINISTRY OF LAND AND LEGAL AFFAIRS (FORMERLY AL3 MINISTRY OF AGRICULTURE, LAND AND FISHERIES)				
001	Sale of Lands, Formerly Owned by Caroni (1975) Ltd (Sub-Item 001 formerly under AL3 Ministry of Agriculture, Land and Fisheries)	-	-	-	3,500,000
PA1	PERMANENT SECRETARY MINISTRY OF PUBLIC ADMINISTRATION AND ARTIFICIAL INTELLIGENCE (FORMERLY PA1 MINISTRY OF PUBLIC ADMINISTRATION)				
001	Sale of Government Buildings	-	-	-	-
002	Sale of Quarters of former Defence Officers - Diamond Vale (Sub-Items 001-002 formerly under PA1 Ministry of Public Administration)	34,000	6,000	6,000	15,000
		34,000	6,000	6,000	15,000
	Sub-Head Total	3,132,651	4,003,506,000	3,570,259	703,515,000
07	Unspent Balances Stat. Boards & Similar Bodies				
FN1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
001	Unspent Balances Stat. Boards & Similar Bodies	4,955,788	4,000,000	3,246,116	4,000,000
	Sub-Head Total	4,955,788	4,000,000	3,246,116	4,000,000

DRAFT ESTIMATES OF REVENUE, 2026

Head : 09

Trinidad and Tobago
Head 09 – CAPITAL REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
09	Grants	\$	\$	\$	\$
FN1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
001	Grants	11,164,915	3,750,000	-	3,646,000
	Sub-Head Total	11,164,915	3,750,000	-	3,646,000
10	Extraordinary				
FN1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
010	Extraordinary Receipts	-	-	1,330,700,000	-
FN5	PERMANENT SECRETARY MINISTRY OF FINANCE (INVESTMENTS DIVISION)				
018	Liquidation of Seafood Industry Development Co.Ltd	-	-	1,165,997	-
019	Winding Up of Union Estate Electricity Generation Company LTD (UEEGCL)	-	-	-	-
020	Winding up of the Human Capital Development Facilitation Company Limited (HCFCL)	-	-	-	-
021	Winding up of the DFL Caribbean Holdings Limited (DFLCHL)	-	-	-	-
022	Closure/Winding-up of the CLICO INVESTMENT FUND	-	-	-	-
023	Winding-up of Secondary Road Rehabilitation and Improvement Company Ltd. (SRRIC)	-	-	15,000,000	-
		-	-	16,165,997	-
	Sub-Head Total	-	-	1,346,865,997	-

DRAFT ESTIMATES OF REVENUE, 2026

Head : 09

Trinidad and Tobago

Head 09 - CAPITAL REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
12	<u>Transfers from Funds</u>	\$	\$	\$	\$
FN1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
002	Transfer from Caroni Reserve Fund	-	-	-	-
003	Transfer of Balance from the CARICOM Trade Support Fund	-	-	-	-
	Sub-Head Total	-	-	-	-

DRAFT ESTIMATES OF REVENUE, 2026

Head : 10

Trinidad and Tobago

Head 10 - BORROWING

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
		\$	\$	\$	\$
FNI	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
01	Domestic	8,135,618,739	10,815,536,434	9,339,736,396	8,111,341,000
02	Foreign	8,033,569,672	2,071,928,720	1,319,636,000	10,853,927,000
Total		16,169,188,411	12,887,465,154	10,659,372,396	18,965,268,000

Estimates 2026	...	...	...	18,965,268,000
Revised Estimates 2025	...	...	...	10,659,372,396
Increase	...	...	...	8,305,895,604

DRAFT ESTIMATES OF REVENUE, 2026

Head : 11

Trinidad and Tobago

Head 11 - EXTRAORDINARY RECEIPTS

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
		\$	\$	\$	\$
FN1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
02	Transfers from the Heritage and Stabilisation Fund	2,495,628,130	-	2,775,678,061	-
03	Previous Years Adjustment	-	-	-	-
Total		2,495,628,130	-	2,775,678,061	-

Estimates 2026	...	...	...	...	-
Revised Estimates 2025	...	...	...	...	2,775,678,061
Decrease	...	...	...	...	2,775,678,061

ESTIMATES OF REVENUE

TOBAGO

2026

ALSO INCLUDED IN MAIN REVENUE ESTIMATES

DRAFT ESTIMATES, TOBAGO, FOR 2026

Abstract of Estimated Revenue for the year ending 30th September 2026, Revised Estimates of Revenue, 2025 and Actual Revenue, 2024

Head	2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
	\$	\$	\$	\$
TAX REVENUE				
01. TAXES ON INCOME AND PROFITS	148,814,214	136,736,500	156,465,000	139,235,000
02. TAXES ON PROPERTY	2,817,876	3,920,000	2,032,343	400,000
03. TAXES ON GOODS AND SERVICES	54,927,253	59,692,090	58,615,275	59,675,250
04. TAXES ON INTERNATIONAL TRADE	1,997,546	2,200,500	2,200,500	2,200,500
05. OTHER TAXES	3,216,954	3,200,000	8,000,000	3,200,000
TOTAL TAX REVENUE	211,773,843	205,749,090	227,313,118	204,710,750
NON-TAX REVENUE				
06. PROPERTY INCOME	79,457	107,000	82,100	121,000
07. OTHER NON-TAX REVENUE	3,473,452	3,040,900	3,338,797	3,428,200
TOTAL NON-TAX REVENUE	3,552,909	3,147,900	3,420,897	3,549,200
GRAND TOTAL	215,326,752	208,896,990	230,734,015	208,259,950

DRAFT ESTIMATES OF REVENUE – TOBAGO: 2026

Head : 01

Head 01 – TAXES ON INCOME AND PROFITS

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
		\$	\$	\$	\$
FN2	CHAIRMAN BOARD OF INLAND REVENUE MINISTRY OF FINANCE				
02	Other Companies (Ch. 75:02)	13,788,075	13,000,000	15,500,000	13,500,000
03	Individuals (Ch. 75:01)	119,725,832	108,000,000	125,000,000	110,000,000
04	Withholding Tax (Ch. 75:01)	53,055	36,500	30,000	35,000
07	Business Levy (Ch. 75:02)	6,931,552	7,800,000	8,000,000	7,800,000
09	Health Surcharge (Ch. 75:05)	8,315,700	7,900,000	7,935,000	7,900,000
10	Landlord Surcharge	-	-	-	-
Total		148,814,214	136,736,500	156,465,000	139,235,000

Estimates 2026	...	...	...	139,235,000
Revised Estimates 2025	...	...	...	156,465,000
Decrease	...	...	...	17,230,000

DRAFT ESTIMATES OF REVENUE – TOBAGO, 2026

Head : 02

Head 02 – TAXES ON PROPERTY

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
01	Lands and Buildings Taxes (Ch. 76:04)	\$ 399,989	\$ 120,000	\$ 719,900	\$ 400,000
03	Property Tax	2,417,887	3,800,000	1,312,443	-
04	Industrial Land Tax	-	-	-	-
Total		2,817,876	3,920,000	2,032,343	400,000

Estimates 2026	....	....	....	400,000
Revised Estimates	2025	...	...	2,032,343
Decrease	...	...	...	1,632,343

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
01	<u>Lands and Buildings Taxes (Ch. 76:04)</u>	\$	\$	\$	\$
R08	REVENUE OFFICER IV TOBAGO				
001	Lands and Buildings Taxes (Ch. 76:04)	399,989	120,000	719,900	400,000
	Sub-Head Total	399,989	120,000	719,900	400,000
03	<u>Property Tax</u>				
FN2	CHAIRMAN BOARD OF INLAND REVENUE MINISTRY OF FINANCE				
001	Property Tax (Act No. 18 of 2009)	2,417,887	3,800,000	1,312,443	-
	Sub-Head Total	2,417,887	3,800,000	1,312,443	-

DRAFT ESTIMATES OF REVENUE – TOBAGO, 2026

Head : 02

Head 02 – TAXES ON PROPERTY

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
04	Industrial Land Tax	\$	\$	\$	\$
FN2	CHAIRMAN BOARD OF INLAND REVENUE MINISTRY OF FINANCE				
001	Industrial Land Tax	-	-	-	-
	Sub-Head Total	-	-	-	-

DRAFT ESTIMATES OF REVENUE – TOBAGO, 2026

Head : 03

Head 03 – TAXES ON GOODS AND SERVICES

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
04	Liquor & Miscellaneous Business Licences & Fees	\$ 912,349	\$ 1,142,350	\$ 1,121,050	\$ 1,110,850
05	Motor Vehicles Taxes and Duties (Ch. 48:50)	4,536,103	6,862,340	5,090,600	5,290,600
06	Other	10,370,258	9,684,400	10,400,625	10,270,800
07	Value Added Tax	39,107,053	42,000,000	42,000,000	43,000,000
08	Alcohol and Tobacco Taxes	1,490	3,000	3,000	3,000
Total		54,927,253	59,692,090	58,615,275	59,675,250

Estimates 2026	...	...	...	59,675,250
Revised Estimates 2025	...	...	...	58,615,275
Increase	...	...	...	1,059,975

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
04	<u>Liquor & Miscellaneous Business Licences & Fees</u>	\$	\$	\$	\$
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE				
003	Spirit Retailers, Towns (Ch. 84:10)	24,581	25,000	25,000	25,000
004	Spirit Retailers, Elsewhere (Ch. 84:10)	130,725	150,000	150,000	140,000
007	Spirit Grocers, Elsewhere (Ch. 84:10)	276,825	300,000	300,000	300,000
008	Spirit Dealers (Ch. 84:10)	-	-	-	-
009	Special Hotel up to 15 bedrooms (Ch. 84:10)	18,000	22,500	22,500	22,500
010	Special Hotel, 16-49 bedrooms (Ch. 84:10)	61,875	60,000	60,000	60,000
011	Special Hotel, 50-150 bedrooms (Ch. 84:10)	47,250	65,000	65,000	65,000
012	Special Hotel, more than 150 bedrooms (Ch. 84:10)	9,000	12,000	12,000	12,000
013	Hotel Spirit, up to 15 bedrooms (Ch. 84:10)	-	2,250	2,250	2,250
014	Hotel Spirit, 16-49 bedrooms (Ch. 84:10)	-	4,500	4,500	2,000
015	Hotel Spirit, 50 - 150 bedrooms (Ch. 84:10)	-	1,000	1,000	1,000
019	Restaurant, Elsewhere (Ch. 84:10)	4,500	4,500	4,500	4,500
022	Special Restaurant, Elsewhere (Ch. 84:10)	310,500	450,000	450,000	450,000
025	Night Bar, Elsewhere (Ch. 84:10)	4,500	200	-	200
028	Wine Retailers, Elsewhere (Ch. 84:10)	338	500	500	500
Liquor & Miscellaneous Business Licences & Fees Carried Forward		888,094	1,097,450	1,097,250	1,084,950

DRAFT ESTIMATES OF REVENUE – TOBAGO, 2026

Head : 03

Head 03 – TAXES ON GOODS AND SERVICES

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
04	Liquor & Miscellaneous Business Licences & Fees – Brought Forward	\$ 888,094	\$ 1,097,450	\$ 1,097,250	\$ 1,084,950
029	Wine Merchants (Ch. 84:10)	675	800	800	800
038	Clubs (Ch. 21:01)	1,500	5,000	5,000	5,000
		890,269	1,103,250	1,103,050	1,090,750
MJ1	CHIEF MAGISTRATE MAGISTRACY – JUDICIARY				
001	Occasional (Ch. 84:10)	22,080	39,000	18,000	20,000
002	Transfer Fees (Ch. 84:10)	–	100	–	100
		22,080	39,100	18,000	20,100
	Sub-Head Total	912,349	1,142,350	1,121,050	1,110,850
05	Motor Vehicles Taxes and Duties (Ch. 48:50)				
FN2	CHAIRMAN BOARD OF INLAND REVENUE MINISTRY OF FINANCE				
001	Motor Vehicles Taxes (Ch. 48:50)	–	10,000	10,000	10,000
003	Tax on Transfer of Used Motor Vehicles (Ch. 48:50)	1,460,400	1,800,000	1,600,000	1,800,000
		1,460,400	1,810,000	1,610,000	1,810,000
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE				
001	Motor Vehicles Taxes (Ch. 48:50)	61,638	50,000	50,000	50,000
TP2	TRANSPORT COMMISSIONER MINISTRY OF TRANSPORT AND CIVIL AVIATION (FORMERLY WT2 MINISTRY OF WORKS AND TRANSPORT)				
002	3-Year Driving Permits (Ch. 48:50)	–	–	–	2,000
003	1-Year Driving Permits (Ch. 48:50)	–	–	–	2,000
004	Provisional Driving Permits (Ch. 48:50)	–	–	–	65,000
005	Conductors' Permits	–	–	–	–
006	Duplicate Permits (Ch. 48:50)	–	–	–	45,000
007	Taxi Drivers' Licences (Ch. 48:50)	–	–	–	2,000
008	Examination of Drivers (Ch. 48:50)	–	–	–	500,000
	Motor Vehicles Taxes and Duties (Ch. 48:50) Carried Forward	1,522,038	1,860,000	1,660,000	2,476,000

Head 03 – TAXES ON GOODS AND SERVICES

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
		\$	\$	\$	\$
05	Motor Vehicles Taxes and Duties (Ch. 48:50) – Brought Forward	1,522,038	1,860,000	1,660,000	2,476,000
009	Road Permits (Ch. 48:50)	–	–	–	25,000
010	Inspection Fees (Ch. 48:50)	–	–	–	430,000
011	Driving Certificates (Ch. 48:50)	–	–	–	30,000
012	Dealers' Licences (Ch. 48:50)	–	–	–	45,000
013	Registration of Motor Vehicles (Ch. 48:50)	–	–	–	120,000
014	Certified Extracts of Register (Ch. 48:50)	–	–	–	420,000
015	Changes of Ownership (Ch. 48:50)	–	–	–	25,000
016	Amendments to Register (Ch. 48:50)	–	–	–	115,000
018	Examination Study Guides (Ch. 48:50)	–	–	–	25,000
019	Refund of Travelling Expenses	–	–	–	1,200
020	Miscellaneous	–	–	–	–
022	Licence Endorsements (Ch. 48:50)	–	–	–	7,000
023	Processing of H-Vehicles Applications (Ch. 48:50)	–	–	–	3,500
025	Renewal of Taxi Driver Licence/Badge (Ch. 48:50)	–	–	–	13,000
026	Application for Maxi-Taxi Licence (Ch. 48:53)	–	–	–	1,000
031	5 Year Driving Permits (Ch. 48:50)	–	–	–	1,500,000
032	4 Year Driving Permits (Ch. 48:50)	–	–	–	3,000
033	2 Year Driving Permits (Ch. 48:50)	–	–	–	1,500
034	Subsequent Duplicate of a Licence or Permit (Ch. 48:50)	–	–	–	9,000
035	Duplicate Licence\Badge for Taxi Drivers (Ch. 48:50)	–	–	–	400
036	Subsequent Duplicate Licence\Badge for Taxi Drivers (Ch. 48:50)	–	–	–	–
037	10 Year Driving Permits (Ch. 48:50) (Sub-Items 002-037 formerly under WT2 Ministry of Works and Transport)	–	–	–	40,000
		–	–	–	3,430,600
WT2	TRANSPORT COMMISSIONER MINISTRY OF WORKS AND TRANSPORT (NOW TP2 MINISTRY OF TRANSPORT AND CIVIL AVIATION)				
002	3-Year Driving Permits (Ch. 48:50)	1,200	2,000	2,000	–
003	1-Year Driving Permits (Ch. 48:50)	1,480	4,600	2,000	–
004	Provisional Driving Permits (Ch. 48:50)	65,450	100,000	65,000	–
005	Conductors' Permits	–	–	–	–
006	Duplicate Permits (Ch. 48:50)	38,710	45,000	45,000	–
007	Taxi Drivers' Licences (Ch. 48:50)	1,000	2,000	2,000	–
008	Examination of Drivers (Ch. 48:50)	517,825	500,000	500,000	–
009	Road Permits (Ch. 48:50)	16,470	25,000	25,000	–
	Motor Vehicles Taxes and Duties (Ch. 48:50) Carried Forward	2,164,173	2,538,600	2,301,000	5,290,600

DRAFT ESTIMATES OF REVENUE – TOBAGO, 2026

Head : 03

Head 03 – TAXES ON GOODS AND SERVICES

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
05	Motor Vehicles Taxes and Duties (Ch. 48:50) – Brought Forward	\$ 2,164,173	\$ 2,538,600	\$ 2,301,000	\$ 5,290,600
010	Inspection Fees (Ch. 48:50)	393,300	430,000	430,000	–
011	Driving Certificates (Ch. 48:50)	26,460	30,000	30,000	–
012	Dealers' Licences (Ch. 48:50)	40,000	45,000	45,000	–
013	Registration of Motor Vehicles (Ch. 48:50)	88,500	120,000	120,000	–
014	Certified Extracts of Register (Ch. 48:50)	445,700	420,000	420,000	–
015	Changes of Ownership (Ch. 48:50)	20,630	25,000	25,000	–
016	Amendments to Register (Ch. 48:50)	122,570	115,000	115,000	–
018	Examination Study Guides (Ch. 48:50)	24,495	25,000	25,000	–
019	Refund of Travelling Expenses	1,200	3,000	1,200	–
020	Miscellaneous	–	–	–	–
022	Licence Endorsements (Ch. 48:50)	5,075	7,000	7,000	–
023	Processing of H-Vehicles Applications (Ch. 48:50)	3,500	3,500	3,500	–
025	Renewal of Taxi Driver Licence/Badge (Ch. 48:50)	10,960	13,000	13,000	–
026	Application for Maxi-Taxi Licence (Ch. 48:53)	9,900	1,000	1,000	–
031	5 Year Driving Permits (Ch. 48:50)	1,105,500	3,000,000	1,500,000	–
032	4 Year Driving Permits (Ch. 48:50)	1,760	3,000	3,000	–
033	2 Year Driving Permits (Ch. 48:50)	920	3,000	1,500	–
034	Subsequent Duplicate of a Licence or Permit (Ch. 48:50)	8,100	10,000	9,000	–
035	Duplicate Licence\Badge for Taxi Drivers (Ch. 48:50)	360	240	400	–
036	Subsequent Duplicate Licence\Badge for Taxi Drivers (Ch. 48:50)	–	–	–	–
037	10 Year Driving Permits (Ch. 48:50) (Sub-Items 002–037 now under TP2 Ministry of Transport and Civil Aviation)	63,000	70,000	40,000	–
		3,014,065	5,002,340	3,430,600	–
	Sub-Head Total	4,536,103	6,862,340	5,090,600	5,290,600
06	Other				
AF1	PERMANENT SECRETARY MINISTRY OF AGRICULTURE AND FISHERIES (FORMERLY AL1 MINISTRY OF AGRICULTURE, LAND AND FISHERIES)				
002	Wild Animals and Birds (Ch. 67:01) (Sub-Item 002 formerly under AL1 Ministry of Agriculture, Land and Fisheries)	–	–	–	25,000
	Other				
	Carried Forward	–	–	–	25,000

DRAFT ESTIMATES OF REVENUE – TOBAGO, 2026

Head : 03

Head 03 – TAXES ON GOODS AND SERVICES

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
06	Other	\$	\$	\$	\$
	- Brought Forward	-	-	-	25,000
AL1	PERMANENT SECRETARY MINISTRY OF AGRICULTURE, LAND AND FISHERIES (NOW AF1 MINISTRY OF AGRICULTURE AND FISHERIES)				
002	Wild Animals and Birds (Ch. 67:01) (Sub-Item 002 now under AF1 Ministry of Agriculture and Fisheries)	28,600	25,000	25,000	-
AT4	CHIEF STATE SOLICITOR OFFICE OF THE ATTORNEY GENERAL (FORMERLY AT4 OFFICE OF THE AG AND MINISTRY OF LEGAL AFFAIRS)				
001	Commissioners of Affidavits (Ch. 6:52) (Sub-Item 001 now under LA3 Ministry of Land and Legal Affairs)	700	700	700	-
EN1	PERMANENT SECRETARY MINISTRY OF ENERGY AND ENERGY INDUSTRIES				
001	Marketing Licences (Retail at Petrol Stations, etc) (Ch. 62:01)	12,000	12,000	12,000	-
003	Pipe Lines Licences (Ch. 62:01)	-	-	-	-
006	Marketing Licences for Petroleum By-products (Ch. 62:01)	-	-	-	-
		12,000	12,000	12,000	-
FN2	CHAIRMAN BOARD OF INLAND REVENUE MINISTRY OF FINANCE				
004	Tax Clearance Certificates (Ch. 75:01 and Ch. 75:06)	63,200	56,800	56,800	56,800
005	Moneylenders (Ch. 84:04)	1,000	1,500	1,500	1,500
006	Pawnbrokers (Ch. 84:05)	2,500	2,500	2,500	2,500
015	Hotel Room Tax (Ch. 77:01)	9,767,385	9,000,000	9,200,000	9,200,000
019	Transaction Tax on Financial Services (Ch. 77:01)	-	91,000	91,000	91,000
020	Insurance Premium Tax (Ch. 77:01)	-	1,500	1,500	1,500
021	Club Gaming Tax (Ch. 21:01)	129,748	150,000	800,000	800,000
		9,963,833	9,303,300	10,153,300	10,153,300
HE1	PERMANENT SECRETARY MINISTRY OF HEALTH				
003	Application for Registration of a Pesticide (Ch. 30:03)	-	1,000	1,000	1,000
	Other				
	Carried Forward	10,005,133	9,342,000	10,192,000	10,179,300

DRAFT ESTIMATES OF REVENUE - TOBAGO, 2026

Head : 03

Head 03 - TAXES ON GOODS AND SERVICES

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
		\$	\$	\$	\$
06	Other - Brought Forward	10,005,133	9,342,000	10,192,000	10,179,300
005	Application for Licensing of Premises for Pesticides (Ch. 30:03)	8,000	5,000	7,000	7,000
006	Application for Shopkeeper Licence to Sell Drugs (Ch. 29:52)	2,500	2,000	2,000	2,000
		10,500	8,000	10,000	10,000
H02	CHIEF IMMIGRATION OFFICER MINISTRY OF HOMELAND SECURITY (FORMERLY NS2 MINISTRY OF NATIONAL SECURITY)				
001	Departure Tax - Ports other than Airports (Ch. 77:01) (Sub-Item 001 formerly under NS2 Ministry of National Security)	-	-	-	4,000
H03	COMMISSIONER OF POLICE TRINIDAD AND TOBAGO POLICE SERVICE (FORMERLY NS3 TRINIDAD AND TOBAGO POLICE SERVICE)				
001	Firearms and Ammunition (Ch.16:01)	-	-	-	65,000
002	Fees for Pepper Spray Permits (Ch. 16:01 - Act No. 7 of 2021) (Sub-Items 001-002 formerly under NS3 Trinidad and Tobago Police Service)	-	-	-	300
		-	-	-	65,300
LA3	PERMANENT SECRETARY MINISTRY OF LAND AND LEGAL AFFAIRS (FORMERLY AT4 OFFICE OF THE AG AND MINISTRY OF LEGAL AFFAIRS)				
001	Commissioner of Affidavits (Ch. 6:52) (Sub-Item 001 formerly under AT4 Office of the AG and Ministry of Legal Affairs)	-	-	-	700
MJ1	CHIEF MAGISTRATE MAGISTRACY - JUDICIARY				
002	Cinema (Ch. 20:10)	-	1,500	1,500	1,500
003	Explosives (Ch. 16:02)	750	1,000	2,250	1,000
004	Sale of Old Metal and Marine Stores (Ch. 84:07)	-	-	-	-
	Other				
	Carried Forward	10,016,383	9,351,500	10,204,750	10,260,800

DRAFT ESTIMATES OF REVENUE – TOBAGO, 2026

Head : 03

Head 03 – TAXES ON GOODS AND SERVICES

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
		\$	\$	\$	\$
06	Other - Brought Forward	10,016,383	9,351,500	10,204,750	10,260,800
005	Hucksters and Pedlars (Ch. 84:09)	400	600	-	-
006	Precious Metals and Stones (Ch. 84:06)	800	1,000	600	-
008	Theatres and Dance Halls (Ch. 21:03)	4,950	4,500	4,500	4,500
009	Tourist Guides (Ch. 11:02)	-	300	-	-
		6,900	8,900	8,850	7,000
NS2	CHIEF IMMIGRATION OFFICER MINISTRY OF NATIONAL SECURITY (NOW H02 MINISTRY OF HOMELAND SECURITY)				
001	Departure Tax - Ports other than Airports (Ch. 77:01) (Sub-Item 001 now under H02 Ministry of Homeland Security)	8,250	9,000	7,875	-
NS3	COMMISSIONER OF POLICE TRINIDAD AND TOBAGO POLICE SERVICE (NOW H03 TRINIDAD AND TOBAGO POLICE SERVICE)				
001	Firearms and Ammunition (Ch. 16:01)	319,050	300,000	171,530	-
002	Fees for Pepper Spray Permits (Ch. 16:01 - Act No. 7 of 2021) (Sub-Items 001-002 now under H03 Trinidad and Tobago Police Service)	300	300	-	-
		319,350	300,300	171,530	-
PU1	PERMANENT SECRETARY MINISTRY OF PUBLIC UTILITIES				
007	Housing Electricians (Ch. 54:71)	7,500	7,000	7,400	2,000
SJ1	REGISTRAR SUPREME COURT - JUDICIARY				
001	Bailiffs - (Ch. 4:61 - Act No. 58 of 2000)	1,000	700	500	-
W12	DIRECTOR MARITIME SERVICES MINISTRY OF WORKS AND INFRASTRUCTURE (FORMERLY WT3 MINISTRY OF WORKS AND TRANSPORT)				
003	Motor Launches (Ch. 50:08)	-	-	-	1,000
	Other				
	Carried Forward	10,358,633	9,674,900	10,397,155	10,268,300

DRAFT ESTIMATES OF REVENUE – TOBAGO, 2026

Head : 03

Head 03 – TAXES ON GOODS AND SERVICES

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
06	Other - Brought Forward	\$ 10,358,633	\$ 9,674,900	\$ 10,397,155	\$ 10,268,300
005	Registration of Ships (Ch 50:10)	-	-	-	2,500
008	Boatmasters and Boat Engineers Licences (Ch. 50:10) (Sub-Items 003,005 and 008 formerly under WT3 Ministry of Works and Transport)	-	-	-	-
WT3	DIRECTOR MARITIME SERVICES MINISTRY OF WORKS AND TRANSPORT (NOW W12 MINISTRY OF WORKS AND INFRASTRUCTURE)	-	-	-	3,500
003	Motor Launches (Ch. 50:08)	7,475	7,000	2,070	-
005	Registration of Ships (Ch 50:10)	4,150	2,500	1,400	-
008	Boatmasters and Boat Engineers Licences (Ch. 50:10) (Sub-Items 003,005 and 008 now under W12 Ministry of Works and Infrastructure)	-	-	-	-
		11,625	9,500	3,470	-
	Sub-Head Total	10,370,258	9,684,400	10,400,625	10,270,800
07	<u>Value Added Tax</u>				
FN2	CHAIRMAN BOARD OF INLAND REVENUE MINISTRY OF FINANCE				
001	Value Added Tax (Ch. 75:06) Act No. 37 of 1989	39,107,053	42,000,000	42,000,000	43,000,000
	Sub-Head Total	39,107,053	42,000,000	42,000,000	43,000,000
08	<u>Alcohol and Tobacco Taxes</u>				
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE				
002	Tobacco Tax (Ch. 77:01)	1,490	3,000	3,000	3,000
	Sub-Head Total	1,490	3,000	3,000	3,000

DRAFT ESTIMATES OF REVENUE - TOBAGO, 2026

Head : 04

Head 04 - TAXES ON INTERNATIONAL TRADE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
01	Import Duties	\$ 1,997,546	\$ 2,200,500	\$ 2,200,500	\$ 2,200,500
Total		1,997,546	2,200,500	2,200,500	2,200,500

Estimates 2026	2025	...	...	...	2,200,500
Revised Estimates	2025	...	...	...	2,200,500
					<u>Nil</u>

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE	\$	\$	\$	\$
001	Import Duties (Ch. 78:01)	1,997,546	2,200,000	2,200,000	2,200,000
004	Special Tax -Household Effects (Ch. 77:01)	-	-	-	-
005	Import Surcharge (Ch. 77:01)	-	500	500	500
		1,997,546	2,200,500	2,200,500	2,200,500
Sub-Head Total		1,997,546	2,200,500	2,200,500	2,200,500

DRAFT ESTIMATES OF REVENUE – TOBAGO, 2026

Head : 05

Head 05 – OTHER TAXES

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
FN2	CHAIRMAN BOARD OF INLAND REVENUE MINISTRY OF FINANCE	\$	\$	\$	\$
01	Stamp Duties (Ch. 76:01)	3,216,954	3,200,000	8,000,000	3,200,000
Total		3,216,954	3,200,000	8,000,000	3,200,000

Estimates 2026	...	...	...	...	3,200,000
Revised Estimates	2025	...	...	...	8,000,000
Decrease		...	...	...	4,800,000

DRAFT ESTIMATES OF REVENUE - TOBAGO, 2026

Head : 06

Head 06 - PROPERTY INCOME

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
01	Rental Income	\$ 71,457	\$ 99,000	\$ 74,100	\$ 113,000
02	Interest Income	-	-	-	-
03	Royalties	8,000	8,000	8,000	8,000
Total		79,457	107,000	82,100	121,000

Estimates 2026	...	...	...	...	121,000
Revised Estimates 2025	2025	...	...	...	82,100
Increase	...	...	...	...	38,900

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
01	Rental Income	\$	\$	\$	\$
AL3	COMMISSIONER OF STATE LANDS MINISTRY OF AGRICULTURE, LAND AND FISHERIES (NOW LA5 MINISTRY OF LAND AND LEGAL AFFAIRS)				
001	Ground Rents (excluding Quarries, Sand and Gravel Pits) (Ch. 57:01)	5,909	5,000	3,000	-
002	Wayleave for Oil Pipes along Roads	-	-	-	-
005	Rents of Housing Lots - Trinidad & Tobago Housing Development Corporation (Sub-Items 001-005 now under LA5 Ministry of Land and Legal Affairs)	13,548	24,000	30,000	-
		19,457	29,000	33,000	-
LA5	COMMISSIONER OF STATE LANDS MINISTRY OF LAND AND LEGAL AFFAIRS (FORMERLY AL3 MINISTRY OF AGRICULTURE, LAND AND FISHERIES)				
001	Ground Rents (excluding Quarries, Sand and Gravel Pits)(Ch. 57:01)	-	-	-	3,000
	Rental Income Carried Forward	19,457	29,000	33,000	3,000

DRAFT ESTIMATES OF REVENUE – TOBAGO, 2026

Head : 06

Head 06 – PROPERTY INCOME

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
01	Rental Income – Brought Forward	\$ 19,457	\$ 29,000	\$ 33,000	\$ 3,000
002	Wayleave for Oil Pipes along Roads	-	-	-	-
005	Rents of Housing Lots – Trinidad & Tobago Housing Development Corporation (Sub-Items 001-005 formerly under AL3 Ministry of Agriculture, Land and Fisheries)	-	-	-	25,000
PA1	PERMANENT SECRETARY MINISTRY OF PUBLIC ADMINISTRATION AND ARTIFICIAL INTELLIGENCE (FORMERLY PA1 MINISTRY OF PUBLIC ADMINISTRATION)	-	-	-	28,000
001	Lease Payment/Rents of Government Buildings (Sub-Item 001 formerly under PA1 Ministry of Public Administration)	-	-	-	-
SP1	PERMANENT SECRETARY MINISTRY OF SPORT AND COMMUNITY DEVELOPMENT				
012	Proceeds from Dwight Yorke Stadium – Bacolet (Sub-Item 012 now under SY1 Ministry of Sport and Youth Affairs)	52,000	70,000	41,100	-
SY1	PERMANENT SECRETARY MINISTRY OF SPORT AND YOUTH AFFAIRS				
012	Proceeds from Dwight Yorke Stadium – Bacolet (Sub-Item 012 formerly under SP1 Ministry of Sport and Community Development)	-	-	-	85,000
W12	DIRECTOR MARITIME SERVICES MINISTRY OF WORKS AND INFRASTRUCTURE (FORMERLY WT3 MINISTRY OF WORKS AND TRANSPORT)				
001	Rental of Vessels – Maritime Services (Sub-Item 001 formerly under WT3 Ministry of Works and Transport)	-	-	-	-
WT3	DIRECTOR MARITIME SERVICES MINISTRY OF WORKS AND TRANSPORT (NOW W12 MINISTRY OF WORKS AND INFRASTRUCTURE)				
001	Rental of Vessels – Maritime Services (Sub-Item 001 now under W12 Ministry of Works and Infrastructure)	-	-	-	-
Sub-Head Total		71,457	99,000	74,100	113,000

DRAFT ESTIMATES OF REVENUE - TOBAGO, 2026

Head : 06

Head 06 - PROPERTY INCOME

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
02	<u>Interest Income</u>	\$	\$	\$	\$
FN1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
003 17	Interest on Loans and Advances Interest on Loans to Public Servants	-	-	-	-
	Sub-Head Total	-	-	-	-
03	<u>Royalties</u>				
EN1	PERMANENT SECRETARY MINISTRY OF ENERGY AND ENERGY INDUSTRIES				
003	Quarries, Sand and Gravel Pits (Ch. 61:03)	8,000	8,000	8,000	8,000
	Sub-Head Total	8,000	8,000	8,000	8,000

DRAFT ESTIMATES OF REVENUE – TOBAGO, 2026

Head : 07

Head 07 – OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
01	Administrative Fees and Charges	\$ 2,831,896	\$ 2,655,800	\$ 2,810,211	\$ 2,930,000
02	Fines and Forfeitures	586,522	330,000	387,500	443,500
03	Pension Contributions	-	-	-	-
04	Non-Industrial Sales	27,572	26,800	24,700	27,100
06	Other (Miscellaneous)	27,462	28,300	116,386	27,600
Total		3,473,452	3,040,900	3,338,797	3,428,200

Estimates 2026	...	...	...	3,428,200
Revised Estimates 2025	...	...	...	3,338,797
Increase	...	...	...	89,403

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
01	<u>Administrative Fees and Charges</u>	\$	\$	\$	\$
AF1	PERMANENT SECRETARY MINISTRY OF AGRICULTURE AND FISHERIES (FORMERLY AL1 MINISTRY OF AGRICULTURE, LAND AND FISHERIES)				
004	Veterinary Officers' Fees (Ch. 67:04) (Sub-Item 004 formerly under AL1 Ministry of Agriculture, Land and Fisheries)	-	-	-	100
AL1	PERMANENT SECRETARY MINISTRY OF AGRICULTURE, LAND AND FISHERIES (NOW AF1 MINISTRY OF AGRICULTURE AND FISHERIES)				
004	Veterinary Officers' Fees (Ch. 67:04) (Sub-Item 004 now under AL1 Ministry of Agriculture and Fisheries)	20	-	11	-
AT6	REGISTRAR GENERAL OFFICE OF THE AG AND MINISTRY OF LEGAL AFFAIRS (NOW LA1 MINISTRY OF LAND AND LEGAL AFFAIRS)				
001	Registrar General (Ch. 19:03)	611,419	800,000	800,000	-
	Administrative Fees and Charges Carried Forward	611,439	800,000	800,011	100

DRAFT ESTIMATES OF REVENUE – TOBAGO, 2026

Head : 07

Head 07 – OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
01	Administrative Fees and Charges – Brought Forward	\$ 611,439	\$ 800,000	\$ 800,011	\$ 100
002	Application for Marriage Officers' Licence (Ch. 45:01)	-	-	-	-
004	Renewal of Marriage Officers' Licence (Ch. 45:01) (Sub-Items 001-004 now under LA1 Ministry of Land and Legal Affairs)	-	-	2,800	-
		611,419	800,000	802,800	-
EB1	CHIEF ELECTION OFFICER ELECTIONS AND BOUNDARIES COMMISSION				
001	Fees for the Replacement of Identification Cards (Ch. 2:01)	16,790	16,000	16,000	16,000
ED1	PERMANENT SECRETARY MINISTRY OF EDUCATION				
004	External Examination – Local Fees for Candidates	6,480	5,000	5,000	6,500
012	Registration of Teachers	799	700	700	750
013	Examination Fees not Elsewhere Classified	291,906	200,000	200,000	250,000
014	Sale of Dictionary of Occupational Titles	-	-	-	-
015	Fees – Certified Examinations Statements and Transcripts	30	200	200	100
017	Examination Fees	635	600	600	600
		299,850	206,500	206,500	257,950
FN2	CHAIRMAN BOARD OF INLAND REVENUE MINISTRY OF FINANCE				
002	Warden's Search Fees	4,205	3,500	3,500	4,000
003	Landlord Surcharge – Registration Fee	-	-	-	-
		4,205	3,500	3,500	4,000
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE				
001	Comptroller of Customs and Excise (Ch. 78:01)	90,978	50,000	160,000	150,000
002	Processing of Bills of Sight (Ch. 78:01)	-	-	-	1,000
003	Container Processing Fees (Ch. 78:01)	-	-	-	-
004	Customs Declaration Transaction User Fee(Ch.78:01)	27,820	30,000	30,000	30,000
		118,798	80,000	190,000	181,000
	Administrative Fees and Charges Carried Forward	1,051,082	1,106,000	1,218,811	459,050

DRAFT ESTIMATES OF REVENUE – TOBAGO, 2026

Head : 07

Head 07 – OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
01	Administrative Fees and Charges – Brought Forward	\$ 1,051,082	\$ 1,106,000	\$ 1,218,811	\$ 459,050
HE1	PERMANENT SECRETARY MINISTRY OF HEALTH				
003	Chemist (Ch. 30:01) (Ch. 30:03)	210	1,000	1,000	300
H01	PERMANENT SECRETARY MINISTRY OF HOMELAND SECURITY (FORMERLY NS1 MINISTRY OF NATIONAL SECURITY)				
004	Work Permits – Duration Fees (Ch. 18:01) (Sub-Item 004 formerly under NS1 Ministry of National Security)	-	-	-	-
H02	CHIEF IMMIGRATION OFFICER MINISTRY OF HOMELAND SECURITY (FORMERLY NS2 MINISTRY OF NATIONAL SECURITY)				
001	Passport and Permit Fees (Ch. 18:01)	-	-	-	750,000
002	Immigration-Boarding and Clearing Fees(Ch. 18:01)	-	-	-	20,000
005	Restoration of Citizenship – Application Fees (Ch. 1:50)	-	-	-	100
006	Restoration of Citizenship – Certificate Fees (Ch. 1:50)	-	-	-	500
007	Issue of Letters Confirming Citizenship or Residence (Ch. 18:01) (Sub-Items 001-007 formerly under NS2 Ministry of National Security)	-	-	-	4,500
H03	COMMISSIONER OF POLICE TRINIDAD AND TOBAGO POLICE SERVICE (FORMERLY NS3 TRINIDAD AND TOBAGO POLICE SERVICE)	-	-	-	775,100
003	Miscellaneous	-	-	-	400,000
004	Fees for Lodgement of Firearms (Ch. 16:01) (Sub-Items 003-004 formerly under NS3 Trinidad and Tobago Police Service)	-	-	-	-
H04	CHIEF FIRE OFFICER MINISTRY OF HOMELAND SECURITY (FORMERLY NS4 MINISTRY OF NATIONAL SECURITY)	-	-	-	400,000
001	Special Services (Ch. 35:50) (Sub-Item 001 formerly under NS4 Ministry of National Security)	-	-	-	35,000
	Administrative Fees and Charges Carried Forward	1,051,292	1,107,000	1,219,811	1,669,450

DRAFT ESTIMATES OF REVENUE – TOBAGO, 2026

Head : 07

Head 07 – OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
01	Administrative Fees and Charges – Brought Forward	\$ 1,051,292	\$ 1,107,000	\$ 1,219,811	\$ 1,669,450
LA1	REGISTRAR GENERAL MINISTRY OF LAND AND LEGAL AFFAIRS (FORMERLY AT6 OFFICE OF THE AG AND MINISTRY OF LEGAL AFFAIRS)				
001	Registrar General (Ch. 19:03)	-	-	-	800,000
002	Application for Marriage Officers' Licence (Ch. 45:01)	-	-	-	-
004	Renewal of Marriage Officers' Licence (Ch. 45:01) (Sub-Items 001-004 formerly under AT6 Office of the Attorney General and Ministry of Legal Affairs)	-	-	-	3,000
		-	-	-	803,000
MJ1	CHIEF MAGISTRATE MAGISTRACY – JUDICIARY				
001	District and Petty Civil Courts (Ch. 4:21)	-	-	-	-
002	Magistrates' Courts (Ch. 4:20)	-	-	-	-
003	Liquor Licences – Application Fees (Ch. 84:10)	190	-	-	200
004	Magistrates' Notes of Evidence (Ch. 4:20)	-	-	-	-
		190	-	-	200
NS1	PERMANENT SECRETARY MINISTRY OF NATIONAL SECURITY (NOW H01 MINISTRY OF HOMELAND SECURITY)				
004	Work Permits – Duration Fees (Ch. 18:01) (Sub-Item 004 now under H01 Ministry of Homeland Security)	-	-	-	-
NS2	CHIEF IMMIGRATION OFFICER MINISTRY OF NATIONAL SECURITY (NOW H02 MINISTRY OF HOMELAND SECURITY)				
001	Passport and Permit Fees (Ch. 18:01)	822,050	695,000	695,000	-
002	Immigration-Boarding and Clearing Fees(Ch. 18:01)	20,100	20,000	20,000	-
005	Restoration of Citizenship – Application Fees (Ch. 1:50)	100	500	500	-
006	Restoration of Citizenship – Certificate Fees (Ch. 1:50)	500	600	600	-
	Administrative Fees and Charges Carried Forward	1,894,232	1,823,100	1,935,911	2,472,650

DRAFT ESTIMATES OF REVENUE – TOBAGO, 2026

Head : 07

Head 07 – OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
01	Administrative Fees and Charges – Brought Forward	\$ 1,894,232	\$ 1,823,100	\$ 1,935,911	\$ 2,472,650
007	Issue of Letters Confirming Citizenship or Residence (Ch. 18:01) (Sub-Items 001-007 now under H02 Ministry of Homeland Security)	5,200	4,200	4,200	–
NS3	COMMISSIONER OF POLICE TRINIDAD AND TOBAGO POLICE SERVICE (NOW H03 TRINIDAD AND TOBAGO POLICE SERVICE)	847,950	720,300	720,300	–
003 004	Miscellaneous Fees for Lodgement of Firearms (Ch. 16:01) (Sub-Items 003-004 now under H03 Trinidad and Tobago Police Service)	427,980 –	360,000 –	360,000 4,600	– –
NS4	CHIEF FIRE OFFICER MINISTRY OF NATIONAL SECURITY (NOW H04 MINISTRY OF HOMELAND SECURITY)	427,980	360,000	364,600	–
001	Special Services (Ch. 35:50) (Sub-Item 001 now under H04 Ministry of Homeland Security)	36,245	45,000	45,000	–
PUI	PERMANENT SECRETARY MINISTRY OF PUBLIC UTILITIES				
004	Government Electrical Inspectors' Fees (Ch. 54:72)	436,774	400,000	400,000	400,000
SC1	DIRECTOR OF PERSONNEL ADMINISTRATION SERVICE COMMISSIONS DEPARTMENT				
001	Civil Service Entrance Examination Fees (Ch. 23:01)	15,600	3,000	40,000	45,000
SJ1	REGISTRAR SUPREME COURT – JUDICIARY				
001 004	Registrar, Supreme Court (Ch. 4:01) Marshal (Ch. 4:01)	104 21	500 –	500 –	300 50
		125	500	500	350
	Administrative Fees and Charges Carried Forward	2,816,156	2,635,800	2,790,211	2,918,000

Head 07 – OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
01	Administrative Fees and Charges – Brought Forward	\$ 2,816,156	\$ 2,635,800	\$ 2,790,211	\$ 2,918,000
TP2	TRANSPORT COMMISSIONER MINISTRY OF TRANSPORT AND CIVIL AVIATION (FORMERLY WT2 MINISTRY OF WORKS AND TRANSPORT)				
001	Weighbridge Fees (Ch. 48:50) (Sub-Item 001 formerly under WT2 Ministry of Works and Transport)	–	–	–	12,000
WT2	TRANSPORT COMMISSIONER MINISTRY OF WORKS AND TRANSPORT (NOW TP2 MINISTRY OF TRANSPORT AND CIVIL AVIATION)				
001	Weighbridge Fees (Ch. 48:50) (Sub-Item 001 now under TP2 Ministry of Transport and Civil Aviation)	15,740	20,000	20,000	–
Sub-Head Total		2,831,896	2,655,800	2,810,211	2,930,000
02	<u>Fines and Forfeitures</u>				
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE				
001	Fines and Seizures (Ch. 78:50)(Ch. 78: 01)	15,900	16,000	16,000	16,000
MJ1	CHIEF MAGISTRATE MAGISTRACY – JUDICIARY				
001	Magistrates' Courts (Ch. 4:20)	8,422	8,500	8,500	15,000
002	Petty Civil Courts	–	–	–	–
003	Poundage Fees (Ch. 67:03)	2,200	2,000	2,000	2,000
005	Motor Vehicles and Road Traffic (Fixed Penalty) (Amendment) Regulations, 1984 (Ticket System) (Ch. 48: 52)	–	–	–	–
		10,622	10,500	10,500	17,000
PM1	PERMANENT SECRETARY TO THE PRIME MINISTER OFFICE OF THE PRIME MINISTER				
001	Penalties and Fines – National Library and Information Services (NALIS)	–	–	–	–
	Fines and Forfeitures Carried Forward	26,522	26,500	26,500	33,000

DRAFT ESTIMATES OF REVENUE – TOBAGO, 2026

Head : 07

Head 07 – OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
02	Fines and Forfeitures – Brought Forward	\$ 26,522	\$ 26,500	\$ 26,500	\$ 33,000
SJ1	REGISTRAR SUPREME COURT – JUDICIARY				
001	Supreme Court (Ch. 4:01)	400	1,000	1,000	500
002	Poundage Fees (Ch. 4:01)	–	–	–	–
		400	1,000	1,000	500
TP2	TRANSPORT COMMISSIONER MINISTRY OF TRANSPORT AND CIVIL AVIATION (FORMERLY WT2 MINISTRY OF WORKS AND TRANSPORT)				
001	Fines – Late Registration of Transfer (Used Motor Vehicles) (Ch. 48:50)	–	–	–	10,000
002	Penalty-Late Renewal of Driving Permits (Ch. 48:50)	–	–	–	400,000
003	Fixed Penalty Traffic Ticketing System – Motor Vehicles and Road Traffic Act, (Amendment) Act No. 9 of 2017 (Sub-Items 001–003 formerly under WT2 Ministry of Works and Transport)	–	–	–	–
		–	–	–	410,000
WT2	TRANSPORT COMMISSIONER MINISTRY OF WORKS AND TRANSPORT (NOW TP2 MINISTRY OF TRANSPORT AND CIVIL AVIATION)				
001	Fines – Late Registration of Transfer (Used Motor Vehicles) (Ch. 48:50)	6,400	2,500	10,000	–
002	Penalty-Late Renewal of Driving Permits (Ch. 48:50)	553,200	300,000	350,000	–
003	Fixed Penalty Traffic Ticketing System – Motor Vehicles and Road Traffic Act, (Amendment) Act No. 9 of 2017 (Sub-Items 001–003 now under TP2 Ministry of Transport and Civil Aviation)	–	–	–	–
		559,600	302,500	360,000	–
	Sub-Head Total	586,522	330,000	387,500	443,500

Head 07 – OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
03	<u>Pension Contributions</u>	\$	\$	\$	\$
FN1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
006	Members of Parliament	-	-	-	-
	Sub-Head Total	-	-	-	-
04	<u>Non-Industrial Sales</u>				
AF1	PERMANENT SECRETARY MINISTRY OF AGRICULTURE AND FISHERIES (FORMERLY AL1 MINISTRY OF AGRICULTURE, LAND AND FISHERIES)				
012	Chaguaramas Agricultural Development Project (Sub-Item 012 formerly under AL1 Ministry of Agriculture, Land and Fisheries)	-	-	-	1,100
AL1	PERMANENT SECRETARY MINISTRY OF AGRICULTURE, LAND AND FISHERIES (NOW AF1 MINISTRY OF AGRICULTURE AND FISHERIES)				
012	Chaguaramas Agricultural Development Project (Sub-Item 012 now under AF1 Ministry of Agriculture and Fisheries)	3,750	1,100	1,100	-
EB1	CHIEF ELECTION OFFICER ELECTIONS AND BOUNDARIES COMMISSION				
001	Electoral – Sale of Lists (Ch. 2:01)	432	1,000	2,700	1,500
003	Electoral – Sale of Maps (Ch. 2:01)	420	1,000	500	800
004	Electoral – Sale of Reports (Ch. 2:01)	-	1,000	100	200
		852	3,000	3,300	2,500
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE				
001	Sale of Spirits Stock Books (Ch. 84:10)	990	1,200	800	1,000
002	Sale of Certificate Books (Spirit Removal) (Ch. 84:10)	5,500	4,500	4,500	5,500
		6,490	5,700	5,300	6,500
	Non-Industrial Sales Carried Forward	11,092	9,800	9,700	10,100

DRAFT ESTIMATES OF REVENUE – TOBAGO, 2026

Head : 07

Head 07 – OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
04	Non-Industrial Sales – Brought Forward	\$ 11,092	\$ 9,800	\$ 9,700	\$ 10,100
PM1	PERMANENT SECRETARY TO THE PRIME MINISTER OFFICE OF THE PRIME MINISTER				
001	Printing and Stationery	16,480	17,000	15,000	17,000
TP2	TRANSPORT COMMISSIONER MINISTRY OF TRANSPORT AND CIVIL AVIATION (FORMERLY WT2 MINISTRY OF WORKS AND TRANSPORT)				
002	Sale of Inspection Stickers (Ch. 48:50) (Sub-Item 002 formerly under WT2 Ministry of Works and Transport)	–	–	–	–
WT2	TRANSPORT COMMISSIONER MINISTRY OF WORKS AND TRANSPORT (NOW TP2 MINISTRY OF TRANSPORT AND CIVIL AVIATION)				
002	Sale of Inspection Stickers (Ch. 48:50) (Sub-Item 002 now under TP2 Ministry of Transport and Civil Aviation)	–	–	–	–
	Sub-Head Total	27,572	26,800	24,700	27,100
06	Other (Miscellaneous)				
FN1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE				
002	Recoveries of Overpayments Relating to Previous Years (Ch. 69:01)	6,780	6,000	96,000	6,000
005	Life Insurance Companies Salary Deduction Plan	600	600	600	600
008	Telephone, Telegram and Cablegram Charges	–	–	86	–
010	Sundry	2	100	50	100
025	Recovery of Expenses – Items issued to Public Officers for Personal Use	–	100	50	100
		7,382	6,800	96,786	6,800
W12	DIRECTOR MARITIME SERVICES MINISTRY OF WORKS AND INFRASTRUCTURE (FORMERLY WT3 MINISTRY OF WORKS AND TRANSPORT)				
001	Overtime to Maritime Services Division	–	–	–	500
	Other (Miscellaneous) Carried Forward	7,382	6,800	96,786	7,300

DRAFT ESTIMATES OF REVENUE – TOBAGO, 2026

Head : 07

Head 07 – OTHER NON-TAX REVENUE

Sub-Head / Receiver / Item / Sub-Item		2024 Actual	2025 Estimates	2025 Revised Estimates	2026 Estimates
		\$	\$	\$	\$
06	Other (Miscellaneous) – Brought Forward	7,382	6,800	96,786	7,300
002	Navigational Aids Dues (formerly Operation and Maintenance of Navigational Aids) (Ch. 50:10)	–	–	–	20,000
003	Surveys and Examinations (Ch. 50: 08) (Sub-Items 001-003 formerly under WT3 Ministry of Works and Transport)	–	–	–	300
		-----	-----	-----	-----
WT3	DIRECTOR MARITIME SERVICES MINISTRY OF WORKS AND TRANSPORT (NOW W12 MINISTRY OF WORKS AND INFRASTRUCTURE)	–	–	–	20,800
001	Overtime to Maritime Services Division	480	1,000	300	–
002	Navigational Aids Dues (formerly Operation and Maintenance of Navigational Aids) (Ch. 50:10)	19,300	20,000	19,000	–
003	Surveys and Examinations (Ch. 50: 08) (Sub-Items 001-003 now under W12 Ministry of Works and Infrastructure)	300	500	300	–
		-----	-----	-----	-----
		20,080	21,500	19,600	–
	Sub-Head Total	27,462	28,300	116,386	27,600

APPENDIX I
RECEIVERS OF REVENUE AND CODES

Appendix 1
RECEIVERS OF REVENUE AND CODES

		HEAD/SUB HEAD/ITEM
AF1	PERMANENT SECRETARY MINISTRY OF AGRICULTURE AND FISHERIES (FORMERLY AL1 MINISTRY OF AGRICULTURE, LAND AND FISHERIES)	03/06(001-007) 07/01(001-010) 07/04(001-024)
AG1	DEPUTY AUDITOR GENERAL AUDITOR GENERAL DEPARTMENT	07/06(001-010)
AL1	PERMANENT SECRETARY MINISTRY OF AGRICULTURE, LAND AND FISHERIES (NOW AF1 MINISTRY OF AGRICULTURE AND FISHERIES)	03/06(001-007) 07/01(001-010) 07/04(001-024)
AL2	DIRECTOR OF SURVEYS MINISTRY OF AGRICULTURE, LAND AND FISHERIES (NOW LA4 MINISTRY OF LAND AND LEGAL AFFAIRS)	07/04(001-004)
AL3	COMMISSIONER OF STATE LANDS MINISTRY OF AGRICULTURE, LAND AND FISHERIES (NOW LA5 MINISTRY OF LAND AND LEGAL AFFAIRS)	06/01(001-006) 06/06(001-004) 07/01(001-007) 09/02(001)
AT4	CHIEF STATE SOLICITOR OFFICE OF THE ATTORNEY GENERAL (FORMERLY AT4 OFFICE OF THE AG AND MINISTRY OF LEGAL AFFAIRS)	03/06(001) - Sub-Item 001 now under LA3 Ministry of Land and Legal Affairs 07/01(001-004) 07/06(001)

Receivers of Revenue should note that:

- (i) Items shown give the range of items under their jurisdiction
- (ii) As a result of the changes in Ministerial portfolios, some items of revenue would appear under (2) different Receivers of Revenue i.e. the former Receivers where only historical data would be shown and the new Receiver under whose portfolio the collection of the relevant revenue now falls, and:
- (iii) Where the 2026 Draft Estimates of Revenue reflect sums under the relevant Receiver/Item/Sub-Item, these Receivers would have jurisdiction for all aspects of the administration, collection and reporting of the respective sums.

Appendix 1
RECEIVERS OF REVENUE AND CODES

		HEAD/SUB HEAD/ITEM
AT5	PERMANENT SECRETARY OFFICE OF THE ATTORNEY GENERAL (FORMERLY AT5 OFFICE OF THE AG AND MINISTRY OF LEGAL AFFAIRS)	07/04(001)
AT6	REGISTRAR GENERAL OFFICE OF THE AG AND MINISTRY OF LEGAL AFFAIRS (NOW LAT MINISTRY OF LAND AND LEGAL AFFAIRS)	07/01(001-004)
AT7	CONTROLLER INTELLECTUAL PROPERTY OFFICE OFFICE OF THE AG AND MINISTRY OF LEGAL AFFAIRS (NOW LAZ MINISTRY OF LAND AND LEGAL AFFAIRS)	07/01(001)
CD1	PERMANENT SECRETARY MINISTRY OF CULTURE AND COMMUNITY DEVELOPMENT	06/01(001) 07/04(001) - Sub-Item 001 formerly under TCI Ministry of Tourism- Culture and the Arts 07/04(002) - Sub-Item 002 formerly under SPI Ministry of Sport and Community Development 07/06(001) - Sub-Item 001 formerly under SPI Ministry of Sport and Community Development
EB1	CHIEF ELECTION OFFICER ELECTIONS AND BOUNDARIES COMMISSION	07/01(001) 07/04(001-004)
ED1	PERMANENT SECRETARY MINISTRY OF EDUCATION	06/01(001) 07/01(004-017) 07/06(001) - Sub-Item 001 now under TEI Ministry of Tertiary Education and Skills Training

Receivers of Revenue should note that:

- (i) Items shown give the range of items under their jurisdiction
- (ii) As a result of the changes in Ministerial portfolios, some items of revenue would appear under (2) different Receivers of Revenue i.e. the former Receivers where only historical data would be shown and the new Receiver under whose portfolio the collection of the relevant revenue now falls, and:
- (iii) Where the 2026 Draft Estimates of Revenue reflect sums under the relevant Receiver/Item/Sub-Item, these Receivers would have jurisdiction for all aspects of the administration, collection and reporting of the respective sums.

Appendix 1
RECEIVERS OF REVENUE AND CODES

		HEAD/SUB HEAD/ITEM
ENI	PERMANENT SECRETARY MINISTRY OF ENERGY AND ENERGY INDUSTRIES	03/06(001-003, 006, 010-013, 015, 017) 06/03(001-003) 06/06(001-002) 07/01(001-020) 07/04(001) 07/06(001-002)
ETI	REGISTRAR EQUAL OPPORTUNITY TRIBUNAL	07/01(001)
FAI	PERMANENT SECRETARY MINISTRY OF FOREIGN AND CARICOM AFFAIRS	07/01(002) 07/06(001)
FN1	COMPTROLLER OF ACCOUNTS MINISTRY OF FINANCE	06/02(001-005) 06/04(001-002) 06/05(001) 07/01(001-002) 07/02(001) 07/03(001-009) 07/04(001) 07/06(001-029) 08/03(023-029) 08/04(016) 08/06(011-013) 09/07(001) 09/09(001) 09/10(010) 09/12(002-003) 10/01-02 11/02-03

Receivers of Revenue should note that:

- (i) Items shown give the range of items under their jurisdiction
- (ii) As a result of the changes in Ministerial portfolios, some items of revenue would appear under (2) different Receivers of Revenue i.e. the former Receivers where only historical data would be shown and the new Receiver under whose portfolio the collection of the relevant revenue now falls, and:
- (iii) Where the 2026 Draft Estimates of Revenue reflect sums under the relevant Receiver/Item/Sub-Item, these Receivers would have jurisdiction for all aspects of the administration, collection and reporting of the respective sums.

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RECEIVERS OF REVENUE AND CODES

		HEAD/SUB HEAD/ITEM
FN2	CHAIRMAN BOARD OF INLAND REVENUE MINISTRY OF FINANCE	01/01-10 02/03(001) 02/04(001) 02/05(001) 03/05(001,003) 03/06(001,004-006,015,019-022) 03/07(001) 05/01 07/01(001-004)
FN3	COMPTROLLER OF CUSTOMS AND EXCISE MINISTRY OF FINANCE	03/02(001-008) 03/04(001-040) 03/05(001) 03/06(004-006) 03/08(001-002) 03/09(001) 04/01(001-005) 04/02(001-003) 07/01(001-004) 07/02(001) 07/04(001-004) 07/06(001)
FN5	PERMANENT SECRETARY MINISTRY OF FINANCE (INVESTMENTS DIVISION)	03/03(004) 06/02(001) 06/04(002-003) 06/05(001) 09/02(001-002) 09/10(018-023)
FN6	PERMANENT SECRETARY MINISTRY OF FINANCE	07/02(001)

Receivers of Revenue should note that:

- (i) Items shown give the range of items under their jurisdiction
- (ii) As a result of the changes in Ministerial portfolios, some items of revenue would appear under (2) different Receivers of Revenue i.e. the former Receivers where only historical data would be shown and the new Receiver under whose portfolio the collection of the relevant revenue now falls, and:
- (iii) Where the 2026 Draft Estimates of Revenue reflect sums under the relevant Receiver/Item/Sub-Item, these Receivers would have jurisdiction for all aspects of the administration, collection and reporting of the respective sums.

Appendix 1
RECEIVERS OF REVENUE AND CODES

		HEAD/SUB HEAD/ITEM
FN7	SUPERVISOR OF INSOLVENCY OFFICE OF THE SUPERVISOR OF INSOLVENCY	07/01(001)
FN8	COMMISSIONER OF VALUATIONS MINISTRY OF FINANCE (NOW LA6 MINISTRY OF LAND AND LEGAL AFFAIRS)	07/01(001) – Sub-Item 001 now under LA6 Commissioner of Valuations, Ministry of Land and Legal Affairs
HE1	PERMANENT SECRETARY MINISTRY OF HEALTH	03/06(002-012) 07/01(003-009) 07/04(003)
H01	PERMANENT SECRETARY MINISTRY OF HOMELAND SECURITY (FORMERLY NS1 MINISTRY OF NATIONAL SECURITY)	07/01(001-008)
H02	CHIEF IMMIGRATION OFFICER MINISTRY OF HOMELAND SECURITY (FORMERLY NS2 MINISTRY OF NATIONAL SECURITY)	03/06(001) 07/01(001-009) 07/02(001) 07/06(001)
H03	COMMISSIONER OF POLICE TRINIDAD AND TOBAGO POLICE SERVICE (FORMERLY NS3 TRINIDAD AND TOBAGO POLICE SERVICE)	03/06(001-002) 07/01(001-005)

Receivers of Revenue should note that:

- (i) Items shown give the range of items under their jurisdiction
- (ii) As a result of the changes in Ministerial portfolios, some items of revenue would appear under (2) different Receivers of Revenue i.e. the former Receivers where only historical data would be shown and the new Receiver under whose portfolio the collection of the relevant revenue now falls, and:
- (iii) Where the 2026 Draft Estimates of Revenue reflect sums under the relevant Receiver/Item/Sub-Item, these Receivers would have jurisdiction for all aspects of the administration, collection and reporting of the respective sums.

Appendix 1
RECEIVERS OF REVENUE AND CODES

		HEAD/SUB HEAD/ITEM
H04	CHIEF FIRE OFFICER MINISTRY OF HOMELAND SECURITY (FORMERLY NS4 MINISTRY OF NATIONAL SECURITY)	07/01(001) 07/02(001)
H05	COMMISSIONER OF PRISONS MINISTRY OF HOMELAND SECURITY (FORMERLY NS5 MINISTRY OF NATIONAL SECURITY)	07/02(001) 07/04(001)
HS1	PERMANENT SECRETARY MINISTRY OF HOUSING (FORMERLY HS1 MINISTRY OF HOUSING AND URBAN DEVELOPMENT)	06/06(002-003) 08/03(002-003)
IC1	REGISTRAR INDUSTRIAL COURT	07/02(001) 07/04(001)
IC2	REGISTRAR INTEGRITY COMMISSION	07/01(001)
LA1	REGISTRAR GENERAL MINISTRY OF LAND AND LEGAL AFFAIRS (FORMERLY AT6 OFFICE OF THE AG AND MINISTRY OF LEGAL AFFAIRS)	07/01(001-004)

Receivers of Revenue should note that:

- (i) Items shown give the range of items under their jurisdiction
- (ii) As a result of the changes in Ministerial portfolios, some items of revenue would appear under (2) different Receivers of Revenue i.e. the former Receivers where only historical data would be shown and the new Receiver under whose portfolio the collection of the relevant revenue now falls, and:
- (iii) Where the 2026 Draft Estimates of Revenue reflect sums under the relevant Receiver/Item/Sub-Item, these Receivers would have jurisdiction for all aspects of the administration, collection and reporting of the respective sums.

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RECEIVERS OF REVENUE AND CODES

		HEAD/SUB HEAD/ITEM
LA2	CONTROLLER INTELLECTUAL PROPERTY OFFICE MINISTRY OF LAND AND LEGAL AFFAIRS (FORMERLY AT7 OFFICE OF THE AG AND MINISTRY OF LEGAL AFFAIRS)	07/01(001)
LA3	PERMANENT SECRETARY MINISTRY OF LAND AND LEGAL AFFAIRS (FORMERLY AT4 OFFICE OF THE AG AND MINISTRY OF LEGAL AFFAIRS)	03/06(001) - Sub-Item 001 formerly under AT4 Office of the Attorney General and Ministry of Legal Affairs
LA4	DIRECTOR OF SURVEYS MINISTRY OF LAND AND LEGAL AFFAIRS (FORMERLY AL2 MINISTRY OF AGRICULTURE, LAND AND FISHERIES)	07/04(001-004)
LA5	COMMISSIONER OF STATE LANDS MINISTRY OF LAND AND LEGAL AFFAIRS (FORMERLY AL3 MINISTRY OF AGRICULTURE, LAND AND FISHERIES)	06/01(001-006) 06/06(001-004) 07/01(001-007) 09/02(001)
LA6	COMMISSIONER OF VALUATIONS MINISTRY OF LAND AND LEGAL AFFAIRS (FORMERLY FN8 MINISTRY OF FINANCE)	07/01(001) - Sub-Item formerly under FN8 Commissioner of Valuations, Ministry of Finance
LE1	PERMANENT SECRETARY MINISTRY OF LABOUR, SMALL AND MICRO ENTERPRISE DEVELOPMENT (FORMERLY LE1 MINISTRY OF LABOUR)	07/01(001-003) - Sub-Items 002-003 formerly under YD1 Ministry of Youth Development and National Service

Receivers of Revenue should note that:

- (i) Items shown give the range of items under their jurisdiction
- (ii) As a result of the changes in Ministerial portfolios, some items of revenue would appear under (2) different Receivers of Revenue i.e. the former Receivers where only historical data would be shown and the new Receiver under whose portfolio the collection of the relevant revenue now falls, and:
- (iii) Where the 2026 Draft Estimates of Revenue reflect sums under the relevant Receiver/Item/Sub-Item, these Receivers would have jurisdiction for all aspects of the administration, collection and reporting of the respective sums.

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RECEIVERS OF REVENUE AND CODES

		HEAD/SUB HEAD/ITEM
MJ1	CHIEF MAGISTRATE MAGISTRACY - JUDICIARY	03/04(001-002) 03/06(001-009) 07/01(001-005) 07/02(001-006)
NS1	PERMANENT SECRETARY MINISTRY OF NATIONAL SECURITY (NOW H01 MINISTRY OF HOMELAND SECURITY)	07/01(001-008)
NS2	CHIEF IMMIGRATION OFFICER MINISTRY OF NATIONAL SECURITY (NOW H02 MINISTRY OF HOMELAND SECURITY)	03/06(001) 07/01(001-009) 07/02(001) 07/06(001)
NS3	COMMISSIONER OF POLICE TRINIDAD AND TOBAGO POLICE SERVICE (NOW H03 TRINIDAD AND TOBAGO POLICE SERVICE)	03/06(001-002) 07/01(001-005)
NS4	CHIEF FIRE OFFICER MINISTRY OF NATIONAL SECURITY (NOW H04 MINISTRY OF HOMELAND SECURITY)	07/01(001) 07/02(001)
NS5	COMMISSIONER OF PRISONS MINISTRY OF NATIONAL SECURITY (NOW H05 MINISTRY OF HOMELAND SECURITY)	07/02(001) 07/04(001)

Receivers of Revenue should note that:

- (i) Items shown give the range of items under their jurisdiction
- (ii) As a result of the changes in Ministerial portfolios, some items of revenue would appear under (2) different Receivers of Revenue i.e. the former Receivers where only historical data would be shown and the new Receiver under whose portfolio the collection of the relevant revenue now falls, and:
- (iii) Where the 2026 Draft Estimates of Revenue reflect sums under the relevant Receiver/Item/Sub-Item, these Receivers would have jurisdiction for all aspects of the administration, collection and reporting of the respective sums.

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RECEIVERS OF REVENUE AND CODES

		HEAD/SUB HEAD/ITEM
PA1	PERMANENT SECRETARY MINISTRY OF PUBLIC ADMINISTRATION AND ARTIFICIAL INTELLIGENCE (FORMERLY PA1 MINISTRY OF PUBLIC ADMINISTRATION)	06/01(001-002) 09/02(001-002)
PL1	PERMANENT SECRETARY MINISTRY OF PLANNING, ECONOMIC AFFAIRS AND DEVELOPMENT (FORMERLY PL1 MINISTRY OF PLANNING AND DEVELOPMENT)	07/01(001) 07/06(003)
PL2	DIRECTOR OF STATISTICS MINISTRY OF PLANNING, ECONOMIC AFFAIRS AND DEVELOPMENT (FORMERLY PL2 MINISTRY OF PLANNING AND DEVELOPMENT)	07/01(001-002)
PM1	PERMANENT SECRETARY TO THE PRIME MINISTER OFFICE OF THE PRIME MINISTER	07/01(001) - Sub-Item 001 now under TR1 Ministry of Trade, Investment and Tourism 07/02(001) 07/04(001)
PU1	PERMANENT SECRETARY MINISTRY OF PUBLIC UTILITIES	03/06(007) 07/01(004-007)

Receivers of Revenue should note that:

- (i) Items shown give the range of items under their jurisdiction
- (ii) As a result of the changes in Ministerial portfolios, some items of revenue would appear under (2) different Receivers of Revenue i.e. the former Receivers where only historical data would be shown and the new Receiver under whose portfolio the collection of the relevant revenue now falls, and:
- (iii) Where the 2026 Draft Estimates of Revenue reflect sums under the relevant Receiver/Item/Sub-Item, these Receivers would have jurisdiction for all aspects of the administration, collection and reporting of the respective sums.

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RECEIVERS OF REVENUE AND CODES

		HEAD/SUB HEAD/ITEM
R01	REVENUE OFFICER V ST GEORGE WEST, MINISTRY OF FINANCE	02/01(001)
R02	REVENUE OFFICER IV ST GEORGE EAST, MINISTRY OF FINANCE	02/01(001)
R03	REVENUE OFFICER IV CARONI / CHAGUANAS, MINISTRY OF FINANCE	02/01(001)
R04	REVENUE OFFICER IV ST ANDREW/ ST DAVID, MINISTRY OF FINANCE	02/01(001)
R05	REVENUE OFFICER IV ST PATRICK, MINISTRY OF FINANCE	02/01(001)
R06	REVENUE OFFICER IV NARIVA / MAYARO, MINISTRY OF FINANCE	02/01(001)
R07	REVENUE OFFICER IV VICTORIA, MINISTRY OF FINANCE	02/01(001)
R08	REVENUE OFFICER IV TOBAGO	02/01(001)
SC1	DIRECTOR OF PERSONNEL ADMINISTRATION SERVICE COMMISSIONS DEPARTMENT	07/01(001-002) 07/02(001)

Receivers of Revenue should note that:

- (i) Items shown give the range of items under their jurisdiction
- (ii) As a result of the changes in Ministerial portfolios, some items of revenue would appear under (2) different Receivers of Revenue i.e. the former Receivers where only historical data would be shown and the new Receiver under whose portfolio the collection of the relevant revenue now falls, and:
- (iii) Where the 2026 Draft Estimates of Revenue reflect sums under the relevant Receiver/Item/Sub-Item, these Receivers would have jurisdiction for all aspects of the administration, collection and reporting of the respective sums.

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RECEIVERS OF REVENUE AND CODES

		HEAD/SUB HEAD/ITEM
SD1	PERMANENT SECRETARY MINISTRY OF THE PEOPLE, SOCIAL DEVELOPMENT AND FAMILY SERVICES (FORMERLY SD1 MINISTRY OF SOCIAL DEVELOPMENT AND FAMILY SERVICES)	07/01(001)
SJ1	REGISTRAR SUPREME COURT – JUDICIARY	03/06(001) 07/01(001-005) 07/02(001-002) 07/04(001)
SP1	PERMANENT SECRETARY MINISTRY OF SPORT AND COMMUNITY DEVELOPMENT	06/01(001-008, 010-012, 016) – Sub-Items 001-008, 010-012 & 016 now under SY1 Ministry of Sport and Youth Affairs 07/01(001) – Sub-Item 001 now under SY1 Ministry of Sport and Youth Affairs 07/04(003) – Sub-Item 003 now under CD1 Ministry of Culture and Community Development 07/06(001) – Sub-Item 001 now under CD1 Ministry of Culture and Community Development
SY1	PERMANENT SECRETARY MINISTRY OF SPORT AND YOUTH AFFAIRS	06/01(001-008, 010-016) – Sub-Items 001-008, 010-012 & 016 formerly under SP1 Ministry of Sport and Community Development Sub-Items 013-015 formerly under YD1 Ministry of Youth Development and National Service 07/01(001) – Sub-Item 001 formerly under SP1 Ministry of Sport and Community Development 07/04(001-002) – Sub-Items 001-002 formerly under YD1 Ministry of Youth Development and National Service

Receivers of Revenue should note that:

- (i) Items shown give the range of items under their jurisdiction
- (ii) As a result of the changes in Ministerial portfolios, some items of revenue would appear under (2) different Receivers of Revenue i.e. the former Receivers where only historical data would be shown and the new Receiver under whose portfolio the collection of the relevant revenue now falls, and:
- (iii) Where the 2026 Draft Estimates of Revenue reflect sums under the relevant Receiver/Item/Sub-Item, these Receivers would have jurisdiction for all aspects of the administration, collection and reporting of the respective sums.

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RECEIVERS OF REVENUE AND CODES

		HEAD/SUB HEAD/ITEM	
TA1	REGISTRAR TAX APPEAL BOARD	07/01(001) 07/04(001)	
TC1	PERMANENT SECRETARY MINISTRY OF TOURISM, CULTURE AND THE ARTS	06/01(002-006,008-010) 07/04(001)	- Sub-Items 002-006 & 010 now under TR1 Ministry of Trade, Investment and Tourism Sub-Items 008-009 now classified as Statutory Boards – Cabinet Minute Nos. 1050 and 1051 dated June 15, 2022 - Sub-Item 001 now under CD1 Ministry of Culture and Community Development
TE1	PERMANENT SECRETARY MINISTRY OF TERTIARY EDUCATION AND SKILLS TRAINING	07/06(001)	- Sub-Item 001 formerly under ED1 Ministry of Education
TP2	TRANSPORT COMMISSIONER MINISTRY OF TRANSPORT AND CIVIL AVIATION (FORMERLY WT2 MINISTRY OF WORKS AND TRANSPORT)	03/05(001-037) 07/01(001-011) 07/02(001-003) 07/04(002)	
TR1	PERMANENT SECRETARY MINISTRY OF TRADE, INVESTMENT AND TOURISM (FORMERLY TR1 MINISTRY OF TRADE AND INDUSTRY)	03/03(001-003) 03/06(001-007) 06/01(001-008) 07/01(001-003) 07/02(001-011)	- Sub-Items 003-008 formerly under TC1 Ministry of Tourism, Culture and the Arts - Sub-Item 003 formerly under PM1 Office of the Prime Minister

Receivers of Revenue should note that:

- (i) Items shown give the range of items under their jurisdiction
- (ii) As a result of the changes in Ministerial portfolios, some items of revenue would appear under (2) different Receivers of Revenue i.e. the former Receivers where only historical data would be shown and the new Receiver under whose portfolio the collection of the relevant revenue now falls, and:
- (iii) Where the 2026 Draft Estimates of Revenue reflect sums under the relevant Receiver/Item/Sub-Item, these Receivers would have jurisdiction for all aspects of the administration, collection and reporting of the respective sums.

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RECEIVERS OF REVENUE AND CODES

		HEAD/SUB HEAD/ITEM
W12	DIRECTOR MARITIME SERVICES MINISTRY OF WORKS AND INFRASTRUCTURE (FORMERLY WT3 MINISTRY OF WORKS AND TRANSPORT)	03/06(001-008) 06/01(001) 07/01(001-003) 07/04(001-002) 07/06(001-003)
WT2	TRANSPORT COMMISSIONER MINISTRY OF WORKS AND TRANSPORT (NOW TP2 MINISTRY OF TRANSPORT AND CIVIL AVIATION)	03/05(001-037) 07/01(001-011) 07/02(001-003) 07/04(002)
WT3	DIRECTOR MARITIME SERVICES MINISTRY OF WORKS AND TRANSPORT (NOW W12 MINISTRY OF WORKS AND INFRASTRUCTURE)	03/06(001-008) 06/01(001) 07/01(001-003) 07/04(001-002) 07/06(001-003)
YD1	PERMANENT SECRETARY MINISTRY OF YOUTH DEVELOPMENT AND NATIONAL SERVICE	06/01(001-003)- Sub-Items 001-003 now under SY1 Ministry of Sport and Youth Affairs 07/01(001-002)- Sub-Items 001-002 now under LE1 Ministry of Labour, Small and Micro Enterprise Development 07/04(001-002)- Sub-Items 001-002 now under SY1 Ministry of Sport and Youth Affairs

Receivers of Revenue should note that:

- (i) Items shown give the range of items under their jurisdiction
- (ii) As a result of the changes in Ministerial portfolios, some items of revenue would appear under (2) different Receivers of Revenue i.e. the former Receivers where only historical data would be shown and the new Receiver under whose portfolio the collection of the relevant revenue now falls, and:
- (iii) Where the 2026 Draft Estimates of Revenue reflect sums under the relevant Receiver/Item/Sub-Item, these Receivers would have jurisdiction for all aspects of the administration, collection and reporting of the respective sums.

PRINTERS' INFORMATION

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